



Boston July 1. 1807

On closing the business commenced
between January 1. 1804 — (when I began
with nothing) — and September 1. 1805,
when the partnership of Belcher & Phelps
commenced — I find there is a Net
Gain in 20 months of \$7509. 39 — for
which, under Providence, I am indebted
to the gratuitous aid & friendship of
William Parsons — to whom I hereby
offer the acknowledgements of a grateful
Heart — as the only ^{return} which his Benevolence
will allow him to accept.

On opening a New Set of Accounts I find I have in Cash, as above. " "	7509. 39
" Also the proceeds of a Law Library	
" sold in 1806 & some other trifling sums	
" not heretofore taken into account " "	240. 61
	\$ 7750. 00

Boston July 1. 1807

Cash .. dr to .. Stock 7750. 0

Sundries drs to Cash

Belcher & Phelps

paid them April 25. 1806 .. 2027. 50

do. June 19. 1807 .. — " — 5000. 0 7027. 50

Insurance Shares

paid for 2 Shares in the Boston Marine

Insurance Comp^y. Jan^y. 1. 1806 — " .. 250. 0

Pew N^o. 4.

paid Isaac P. Davis May 1. 1806

for pew N^o. 4 on the lower floor in the
New South meetinghouse including
Cushions & Carpet 160. 0

Charles Phelps

for balance of Cash formerly lent .. 23. 17

7460. 67

Belcher & Phelps dr. to Profit & Loss

for interest allowed by them Aug. 30. 1806 43. 26

Bank Share dr to Sundries

Notes Payable

for my note to the Massachusetts Bank
dated the 29. June for one Share of the new Stock 500. 0

Cash

paid discount on the above 33 days 2. 75

502. 75

Boston July 1. 1807

Adventure N^o 23 dr to Sundries

Notes Payable

for Sugars shipped by the Brig
America to Rotterdam viz

10 Hhd^s w^g net 123.0.18 @ 9^s .. 1108.44

19 ^{do} " } .. 165.1.1 .. 8 .. 1322.06

1 Tunn^s " 2430.50

off debentures .. 768.09 1662.41

200 Boxes brown havannas

w^g net 730.0.19 @ 9.50 6936.61

off debentures .. 1911.40 5025.21

6687.62

One note dated May 14. at 2 m^o for .. 390.22

do. " do. do. " 4 " .. 390.22

" " " " 3 " .. 130.98

" " " " 3 " .. 279.63

" " " " 3 " .. 235.68

" " " " 3 " .. 235.68

1662.41

do. " do. June 19. at 90 days .. 5025.21

do. " do. June 30 at 8 m^o for

premium on \$7200 & policy @ 3 $\frac{1}{4}$ % 235.0 .. 235.0

6922.62 6922.62

Charges

for truckage of Sugar by Roubstone .. 24.0

do. " " by Smiths .. 10.20

" Storage of hogs^h. 20^s do boxes 20^s .. 40.0

" Wharfage " " " .. 2.78

" Howe & Toner coopersing " " .. 71.47

" Labor on Sugar " 4.0

" Custom hump fees " 3.70

" Compulsary fees &c " 3.25 .. 10.95 159.40

\$7082.02

Boston July 1. 1807

Cash dr. to Bank Share

rec^d. at the Massachusetts Bk for
the interest on 250^l being the first
installment paid in Apr. 1. the
money having been then lent me
by W.P. — " — " — " — "

3. 75

2nd

Sundries dr. to Cash

Profit & Loss

paid for Blanks & book " — " — "

1. 0

Charges

paid sundry charges on sugar " — "

10. 95

11. 95

24.

Charges dr. to Cash

paid Howe & Towns bill exp^d sugars

71. 47

27.

Bank Share dr. to Cash

paid disc^t. at Mas^s. Bk on renewal

5. 0

Aug^t. 15.

Cash dr. to Notes Payable

for my note to W^m Parsons the 13. Ins.
disc^t. at the Bra. Bk — " — "

500. 0

Do. this day to B. S. P. for — " — "

777. 44

1277. 44

Boston August 15. 1807

Sundries dr to Cash

Notes Payable

paid note (omitted July 17.) 390.22

do. 4 notes this day — 881.97 1272.19

Profit & Loss

paid disc. on 500\$ at Bra. Bk. . . . 5.25

1277.44

Sept. 17.

Sundries dr to Cash

Notes Payable

paid part of note for Sugar
the balance being acc. at M.B. . . .

25.21

Profit & Loss

paid disc. on 500\$ renewed the 14
at the Mass. Bk. — — — — 52.50

paid premium for Bos. m. — 2.95

55.45

80.66

22

Bank Share dr to Cash

paid disc. on 500\$ ren. at MB

5.0

Cash dr to Sundries

Notes Payable

rec. for my note to B. & P. . . .

1167.66

Profit & Loss

Rec. of T. Williams for an overcharge
in fam. Williams ^{advt} as per my letter
to him May 8. 1807 — — — —

33.60

1201.26

Boston September 22^d 1807

Notes Payable dr to Cash

paid note to B. & P. ——— 777.44

" " for Sugars ——— 390.22 1167.66

Oct. 12.

Profit & Loss dr. to Cash

paid disc. on 500\$ at Bra. Bk — 5.25

Nov. 9.

Profit & Loss dr to Cash

paid disc. on 5000\$ rem. at
Mass. Bk this day — 44.17

paid premium for 50\$

Bor. M. @ 2 1/2% ——— 1.25 45.42

13.

Purchase N^o 1. dr to Sundries

Notes Payable

for my note of this date endorsed
by W. P. at 4 m. for 54 bales Cotton
bot of D. Greenough viz —

per his Bill 14159. @ 17 1/2 — 2477.82

Charges

Wharftone truck 752 bales @ 9 — 6.50

Bagging & minding bags &c — 13.23

Labr. gang &c. ——— 7.14 26.87

\$2504.69

16.

Purchase N^o 2 dr to Notes payable

for 10 Casks of Rice bot of B. & P.

at 60 days for. m. 50.1.16 @ 4\$ — 201.57

13804 76 good

Boston November 20. 1857

Cash dr to Bank Share

Rec^d of Geyer & Fletcher for one share
in the Map. Bk transferred this day
at 16% advance — Share — 500 —
advance 80

580. 0

Notes Payable dr to Cash

paid my note to Map. Bk —

500. 0

Bank Share dr to Profit & Loss

for am^t gained on sale of do. "

67. 25

Sundries drs to Sam^l Williams

Notes Receivable

for a 1000⁰⁰ draft on him^{self} sold for C. Dyer
& rec^d his notes endorsed by Ruggles &
Hunt — 50% to be renewed — viz —
one note at 60 days on interest
for — 2700 —

one do. — do. — 633. 33 3333. 33

Cash

for this sum of C. Dyer to balance

1111. 11

4444. 44

25.

Sundries drs to Cash

Notes payable

paid note to B. & P. —

1167. 66

Profit & Loss

paid interest on the above —

5. 0

1172. 66

Boston November 30th 1807

Sundries due to Sam^l Williams
for 2 sets of Exchange on him in favor
W.P. at 60 days sight
viz N^o 2 — £ 381. 8. 10

N^o 3 — 193. 11. 2 £ 575 — — — 2555. 56

Notes Receivable

" for And^r Thompson's ^{note} endorsed by
Sim^r Elliot at 60 days with Interest
for £ 381. 8. 10 and per " — — — 1695. 29

Cash

Received of Geyer & Fletcher
for £ 193. 11. 2 and 1% disc. sold to

" " " 860. 27
Less 1% " 8. 60

851. 67

Profit Shop

for disc. on 193. 11. 2 above and 1% — — —

8. 60

\$ 2555. 56

Cash dr to purchase N^o 2

Rec^d of E. L. Bayd for 2 Casks Rice
sold him the 19. Inst. — 623

623

1246

124 1122. 10. 0. 2 and 4¹/₂

45. 08

Charges dr to Cash

paid wharfage of Sugar Adv. N^o 23 — 2. 78

" Smiths trucking boxes &c — 10. 20

" Sundry Charges on purchase N^o 1 20. 37

" Stationary Sundries for flow 4. 50

37. 85

Boston December 1. 1807

This day hired of M.^{rs} Belcher the Counting Room & the floor adjoining in N^o. 18. India Wharf, at the rate of 100 Dollars a year, to be relinquished at my option.

4.

Charges dr to Cash

Paid Jⁿ. Rudstone his bill for

trucking Sugar Adv. N^o. 23 .. 24. 0

do 52 bass Cotton pur. N^o. 1 .. 6.50

30.50

10th

Notes Payable dr to Cash

paid my note to Branch Bank .. 500. 0

M^{rs} Parsons dr to Purchase N^o. 1.

for a pocket of Cotton of bale N^o. 52

1 pocket w^g. — 125th @ 22 Cents .. — .. —

27.50

1.80 .. — do — 139 not sold

whole bag w^g. .. 264

16th

Belcher & Phelps dr to Profit & Loss

For interest due me to Sept. 1. 1807 — 218.78

" do. — " — — to this day .. 114.75 333.53

Cash dr. to Belcher & Phelps

Rec^d of them from Sep. 1. 1805 To Sep. 1. 1806 — 3147.41

do. " do. " — Sep. 1. 1806 to Sep. 1. 1807 — 2847.50

do. " do. " — to this day — .. 409.38

6404.29

Rec^d this day to balance & in full
of all demands of B. & P. as per articles
of agreement .. — .. — .. —

1000. 0

7404.29

Boston December 16th 1807

House Expenses dr to Cash

paid from Sep. 1. 1805 to Sep. 1. 1806 .. 3147.41

" from Sep. 1. 1806 to Sep. 1. 1807 .. 2847.50

\$ 5994.91

This sum being the am^t. sunk during the Partnership of B. & P. — having rec^d. of them for per last page / the exact sum advanced there by me with the Interest thereon — So much for my second Partnership!

3147.41

2847.50

5994.91

4th 896.17

6891.08

Notes Receivable dr to Sundries

Cash

For Wm Belcher's note of this date at 30 days
Grace for \$1000 lent him .. 1000.00

Profit & Loss

For 33 days interest included in paid note .. 5.50

17.

1005.50

Profit & Loss dr to Cash

paid Gayer & Fletcher's bill of brokers as
in full to this day .. 17.44

18.

Cash dr to the Heirs of Mary Hooper

For the balance of her Estate (after paying the
Debts) to be distributed among them: as per
Settlement of my Accts as Adm^r. thereon in
the probate Office in Suffolk in the year
(Jan 1796) - the sum of money having hitherto
been kept distinct & specifically appropriated

76.28

(see 31. Dec.)

Boston December 18. 1807

Cash ac to Sundries
Insurance Shares

For a dividend in June 1807 of 14%

on 2 shares at 100\$ a share .. 28.0

" do .. do .. this month of 12%

" in this day Mar. Ins. office -

24.0

52.0

Profit & Loss

For this sum being the am^t of Interest
formerly rec^d of E. Edes & Co. for sugar sold
him on Ac of G. D. Smouse & F. Kinsell
as per my letter Book Sept. 1. 1806. the
same having never been demanded ..

16.0

Paid Jos. Heald Ex^r of G. D. Smouse 16\$ per

Rec^d Book July 2. 1810 -

Supposed July 2. 1810.

68.0

24.

Cash ac to Sundries
Notes Receivable

For sundry notes disc^d at the Mass. B.
the 21. Ins^t viz -

Jos. C. Dyer's note for 2700.0

Interest. 28.35

Do. - do. - - - - - 633.33

Interest 6.65

And^{rs} Thompson's note for 1695.29

Interest 17.80

52.80

5028.62

Profit & Loss

For Interest acc^d on the above notes

52.80

\$ 5081.42

Boston December 24. 1807

Profit & Loss dr to Cash

paid discount on Dyer's note at the
Mass. Bk for 2700. ——— 14.55

Do. do. " 633.33 " ——— 3.41

Do. on A. Thomson's note for 1695.29 .. 12.56 30.52

26.

Cash dr to purchase N^o 2

for 8 Carker Rice sold W^m Belcher

weighing net 40.1.14 @ 4^s ——— 161.50

Purchase N^o 2 dr to Profit & Loss

for am^t gained in Rice ——— 5.07

Sundries dr to Cash

Notes Payable

paid my note to Belcher & Co

for 10 Carker Rice ——— 201.57

Profit & Loss

paid W. Belcher in full for Rent
of N^o 18 India wh^y to Jan^y. 1. next. 8.33

209.90

30.

Notes Payable dr to Cash

paid my note at Mass. Bk — 5000-0

Boston December 31. 1807

House Expenses
 Sundries dr to Cash

~~House Expenses~~

Paid from Sept. 1. 1805 to Sept. 1. 1806 ..	3147. 41
" from Sept. 1. 1806 to Sept. 1. 1807 ..	2847. 50
x	5994. 91
" from Sept. 1. to this day 4 m ^o ..	896. 17
	6891. 08

x \$ 5994. 91 being my family expenses during the 2 years Copartnership of B. & P. I have sunk during that period — having rec^d. of them the exact sum advanced with the Interest thereon ^{only} as per entry the 16th Inst. — & Agreement with W.B. on file)

~~Charges~~

~~paid at sundry times for Count^r. Room
 Furniture &c — — —~~

~~3. 10
 6894. 08~~

Profit & Loss dr. to Charges

for Sund^r. charged to latter ^{of} Nov. 30 4. 50

Charges dr to Profit & Loss
 to balance the former ^{of} being
 the am^t. of Storage on Adv. N^o. 23
 given in by Mr. Belcher " — " 40. 0.

Turn over —

Cash on hand 88. 58

Boston December 31. 1857

Profit & Loss Dr To House Expenses

To balance this account - - - - - 6891. 08

Stock Dr To Profit & Loss

To balance that ac - - - - - 6477. 14

Statement from the Ledger

	Dr.	Cr.
1 Stock	"	1272. 86
8 Insurance Shares	198. 0	"
15 Adventure N ^o 23	7082. 02	"
15 Pew	160. 0	"
14 W. Parsons	27. 50	"
16 C. Phelps	23. 17	"
20 Purchase N ^o 1	2477. 19	"
21 Hooper's heirs	"	76. 28
28 Notes Rec. ^d	1005. 50	"
29 Notes Pay ^d	"	2712. 82
33 Cash	88. 58	"
70 S. Williams	"	7000. 0
	11061. 96	11061. 96
Deduct	76. 28	
	2712. 82	
	7000. 0	
Leaves	9789. 10	
	\$ 1272. 86	for Stock

Boston January 23. 1808.

Cash dr to Wm Parsons

Profit & Loss dr to Cash

paid Geyer & Fletcher discount on
Jos. C. Dyer's note for 1650 \$ given the
18th Inst. at 60 days to Ruggles & Hunt
being the proportion of his former
notes which I engaged to renew (the
same being done without my endorsement)
his notes at the Natl. Bk being taken
up by his check for ——— 1718.33

to Geyer & Titcher's do. for 16.50.

Perm.^c of notes with Int. 3368-33

20. 0

26.

Cash dr to Charles Phelps

for balance of his ac — " — " — "

23. 17

Cash on hand 119.25

Boston February 3. 1808

Profit & Loss dr to Cash

Paid Doct. Hayward for Rent of
Store N^o 66 to 1st Jan. in full — — —

29. 16

perhaps N^o 1 Dr — to Cash
Do Do — — — Do

paid W. Belcher storage of 54 bales
Cotton 1 month — — — — —

8. 33

paid labor removing 54 bales Cotton
from W. Belcher's store to W. Cottings
Store N^o India Wharf this day

3. 37

~~40. 86~~
11. 70

Rented this day the half of Cottings
upper loft at 5 dollars a month

10

Cash dr to Notes Receivable

Rec^d of W. Belcher am^t his note —

1005. 50

Notes Payable dr to Cash

paid premium note Rec^d. N^o 23 —

235. 0

119. 25
1005. 50
1124. 75

40. 86
235 —
275. 86
848. 89 bal. on hand
1124. 75

Boston March 15.th 1808

Cash Dr to Notes Payable

for my note to W.^m Parsons discounted
the 14.th Inst. at the Boston Bank — " — " 2500. 0

Notes Payable Dr to Cash

Paid my Note to D. Greenough " — " 2477. 82

* — September 5.th 1808 —

Purchase N^os. Dr to Cash

Repaid W.^m Parsons for sundry discounts
paid by him on my note of the 14. march
for 2500 \$ at the Bos. Bk, viz in march 26.25
May — 26.25
July — 26.25

78. 75

Notes Payable Dr to Cash

paid my note at the Bos. Bank — " — " 2500. 0

Profit & Loss Dr to Cash

paid Henry Sigourney sundry postage " — " 2. 63

2581. 38

* Cash Dr to Sundries

Sam.^r Williams

for my draft on him N^o 4. the 3.^d Inst. at 60 days
sight favor of W. Parsons for £ 750 — " — " 3333. 33
advanced entered in Dec.

Insurance Shares

Rec^d. at the Mar. Ins. Office the 31. Inst. for dividend
on 2 shares declared in June 25 % — " — " 10. 0

" Dr. 40 % on two shares of original stock
returned - leaving the shares 60 \$ each — 80. 0

90. 0
3423. 33

Boston December 31. 1808

Theo. & Adrian Cramer Dr to Adventure N^o 23

For Net sales of 200 boxes & 29 Casks sugar

per Age Sales rendered \$62399.1 24959. 62

Sundries Drs to Theo. & Ad^r. Cramer

Sam^l. Williams

" for am^t. of his 3 Drfts on them \$61697. 10 is

£ 5552. 15. 6

Deduct Charges & Loss on }
the above Drfts for Station. } .. 64. 15. 5 - 719. 14

5488.. 0.. 1 - 60977. 16 .. 24391. 12

" for am^t. remitted to him \$448. @ 36 p^{cts} is equal to 452. 14

by them per their letter Sep^r. 29. 40. 14. 10 - .. 452. 14 .. 181. 08

24572. 20

Adventure N^o 23

" for balance of Interest & Brokerage

due them per their Age rectified \$ 248. 17 - 99. 54

" for Loss on Drfts as deducted above .. 719. 14 - 287. 88 387. 42

62399. 1 24959. 62

Cash Dr to Sundries

Sam^l. Williams

" for my Drft on him N^o 5. Nov^r. 15. 1808 at 60 days

sight in favor of W^m. Parsons for £3000 @ 5% adv^t. 13333. 33

Adventure N^o 23

" for Advance on the above Drfts .. 666. 67

for do on Drft N^o 4 £750 @ 4 $\frac{1}{4}$ % .. 141. 67 808. 34

Insurance Shares

" for Dividend this month on 2 shares @ 6 $\frac{2}{3}$ %

8. 0

14149. 67

Boston December 31. 1808

House Expenses Dr to Cash

" For Expenses from Jan^y 1. to this day
 per House Expense Book - having resided
 in Hadley since Feb. 13.th — " — " — " — "

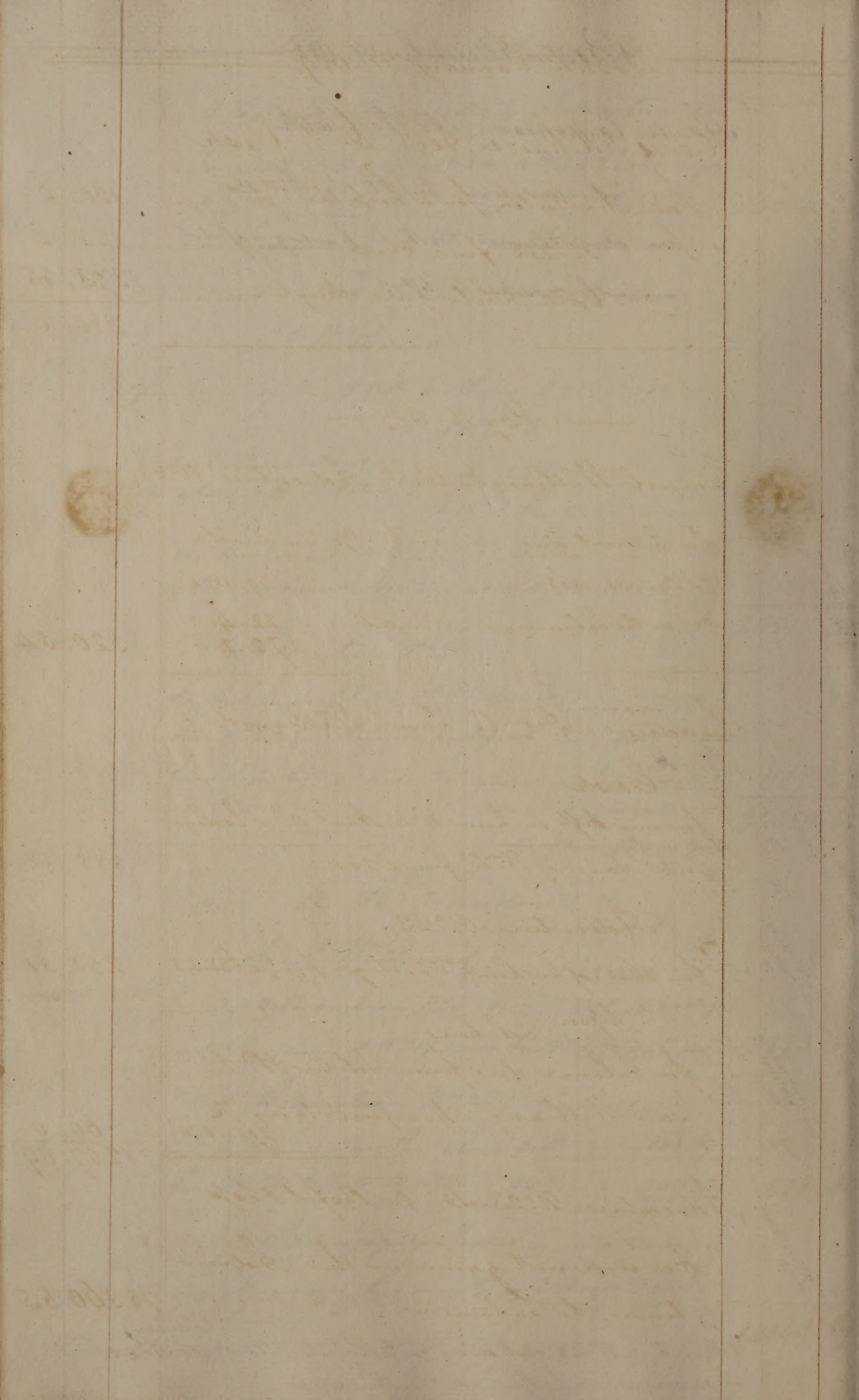
1373. 85

Statement from the Ledger

		Dr	Cr.
Page 1.	Stock " " "	" "	1272. 86
5.	Insurance Shares " "	100. 0	" "
15.	Adventure N ^o 23 " " "	" "	18298. 52
15.	Pew " " " "	160. 0	" "
20.	Purchase N ^o 1. " " "	2567. 64	" "
21.	Hooper's heirs " " "	" "	✓ 76. 28
24.	House Expenses " " "	✓ 1373. 85	" "
27.	Profit & Loss " " " "	✓ 49. 16	" "
33.	Cash " " " "	14491. 47	
70.	S. Williams " " "	905. 54	
		19647. 66	19647. 66
	Deduct 1373. 85		
	49. 16		
	76. 28		
		1499. 29	

Leaves " " \$ 18,148. 37 for Stock

Adventure N^o 23 not being yet closed, Stock, ^{House Expense} & P. Loss, Accts
 remains unbalanced in the ledger



Boston January 31. 1809.

Horse & Chaise Acc^t Dr to Cash

" Paid A. Norton for a hoop the 5th Apr. — " 130. 0

"	"	"	Trask for a Chair harness —	125.	0
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"	"	" Cotton White for a Sleigh —————	25.	0
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280. 0

— May 15. 1809 —

Samuel Williams Dr to Adventure N^o 23

for Interest due me per his ^{Ac} rendered

To Dec. 31. 1808 ————— .. 49. 18. 4

Do. on the balance, as estimated. — " 22.4.0

£ 72.2.4 ..

320. 54

Sundries Dr to Sam^l Williams

Cash

.. for my drift on him N^o. 6. April 18th. 260 days

Eight fawn of W.P. for £200 — " — "

888. 88

Adventure N^o 23

.. for Am^o of his Com^{rs} & postage per $\% \text{ £ } 58.3.3$

258. 51

Wm Belcher

.. for balance due from Belcher & P. to

said Williams - transferred to my ^{ac}

£13..10..0

60. 0

1207.39

Adventure N^o 23 Or To Profit & Loss

For Amount gained on this Adven.

turn to balance — " —

18360.55

Boston May 31. 1809

Cash Dr to Profit & Loss

" for am^t. rec. at sundry times for
interest on money lent, & for premium
on exchanging money — " — " — "

34. 54

" do. for sundry Attorneys fees
the year past — " — " — " — "

55. 58

90. 12

May 31. 1809.

House Expenses Dr. to Cash
for family Expenses from Jan^y. 1. to this day
when I removed to Boston — 5m^o. — — —

857. 3

Statement from the Ledger

	Dr.	Cr
1. Stock " " "	" "	17462. 90
15. Pew " " "	160. 0	" "
20. Purchase N ^o . 1 " " "	2587. 64	" "
21. Hooper's heirs " " "	" "	76. 20
30. W ^m . Belcher " " "	60. 0	" "
32. Horn & Chaip " " "	280. 0	" "
34. Insurance Shares " " "	120. 0	" "
35. Cash " " "	14332. 91	" "
90. S. Williams " " "	18. 69	" "
	17539. 24	17539. 24

June 1. 1809

22 00 For Dividend this m^o. on 2 shares 25% —

6. 0

Insurance Shares Dr to Profit & Loss
for the above — — —

6. 0

Boston June 16th 1809

Purchase N^o. 1. Dr. to Cash

paid letting for storage of Cotton

17 months @ 5[¢] ————— 85.0

" T. Thaxter & Co. mending cotton bags — 1.69

86.69

20th

Adventure N^o. 25. — for Ship Rebecca Coffin

Southwick master for Rotterdam,

Dr to Sundries

Purchase N^o. 1

for 33 bales of Cotton w^g 8591th @ 19^½ cts — 1675.24

Charges

for T. Thaxter & Co's bill mending bags — 3.11

Smith's bill Trucking — 4.12

Wharfage — 3.30

Notarial fees 2.25 - Consular &c. 2. — 4.25

14.78

1690.02

Charges Dr to Cash

Paid T. Thaxter & Co's bill on adv. N^o. 24. 10.32

" Dr. ————— to ————— " N^o. 25. 3.11

13.43

paid fees on adv. N^o. 25. — — — 4.25

17.68

Charles Phelps Dr. to Cash

for Cash lent him April 1. 1809

as per his note of that date — — —

100.0

June 12. 1809

Adventure N^o 24 — per Brig Hamlet
Getty master for ^{Holland} ~~Amsterdam~~
~~market~~ Dr to Sundries

Purchase N^o 1.

for 20^e bales of upland Cotton N^o 5021 ^{th. at} 219th 979. 09

Charges

for com^o of T. Thaxter & Co's bill for charges
sundrying bys outspices — 10. 32

Smith's list Trucking — 2. 56 12. 88

13.th

991. 97

Cash Dr to Insurance Shares

for Dividend this m^o on 2 shares 25% — 6. 0

Insurance Shares Dr to Profit & Loss
for the above — 6. 0

May 31. 1809.

House Expenses Dr. to Cash
for family Expenses from Jan'y 1. to this day
when I removed to Boston — 5m. — —

857. 3

Insurance Shares dr. to Profit & Loss
for this sum gained beyond the advance
paid on the original purchase - leaving the
Shares at their present nominal value —
of 60\$ each — — — — —

20. 0

Profit & Loss dr. to Sundries

House Expenses
to balance the latter — — — — — 2231. 41

Stock
to balance P. & Loss a/c — — — — — 16190. 10

18421. 51

Statement from the Ledger

	Dr.	Cr.
1. Stock " " "	" "	17462. 96
15. Pew " " "	160. 0	" "
20. Purchase N ^o . 1 " " "	2567. 64	" "
21. Hooper's heirs " " "	" "	76. 28
30. W. Belcher " " "	60. 0	" "
32. Ann & Chaip " " "	280. 0	" "
34. Insurance Shares " " "	120. 0	" "
35. Cash " " "	14332. 91	" "
90. S. Williams " " "	18. 69	" "
	17539. 24	17539. 24

June 1. 1809

Boston June 26th 1809

Adventure N^o 26 — per Brig Mary & Eliza

Capt. Stanwood for St. Petersburg —

Dr to Sundries

Cash

paid T. C. Amory Ab. 17th Dr: for 59 boxes
of White Havanna Sugar

wisping net per list 211.06 @ 13[¢] — 2743.70

Off Debiture — 656.18

2087.52

Off 1% for Cash — 20.87

2066.65

paid G. Baylies for 21 boxes of Do.

the 20th Dr: W. net per bill

75.2.23 @ 13[¢] — 1022.02

Off Debiture — 235.48

786.54

Off 1% for Cash — 7.86

778.68

2845.33

Charges

for Ambton's bill Trucking 80 boxes — 10.0

" Howe & Tower's bill coopersing — 17.36

" Wharfage — 5.60

" Custom House fees — 2.80

" Notary's fees — 1.25

" Consular fees — 2.00 — 6.05

39.01

2884.34

30th

Sundries Dr to Cash

House Expenses

for Expenses from Jan. 1. to this day — 1007.90

Charges

Paid fees in Adv. N^o 26 — 6.05

6.05

1013.95

Boston July 6th 1809

Bank Share Dr. to Cash

paid into the Mass.th Bank for one share
of the new stock in virtue of the share
held in said Bk by m^{rs} P. — the capital
being raised from \$800.000 — to \$1600.000 —

500. 0

12th

Adventure N^o 27. Dr. to Sundries

for 21 Hds of James River Tobacco bot of
Isaac Stevens & Co. per bill 31377 net wth 6 cts.
I paid for in

Cash

Paid as above — — — — —	1882. 62	
Inspection fees — — — — —	5. 25	
Box for samples — — — — —	. 50	
		1888. 37

Charges

for Rentlton's bill of trucking — — —	5. 25	
" Howe & Towns bill coopersing — —	6. 32	
" Wharfage — — — — —	3. 15	
" Notarys fees — — — 1. 25 — —	1. 25	
	<u>15. 97</u>	
		15. 97

1904. 34

14.

Charges Dr to Cash

paid G. Bartlett wharfage of Ads ⁿ N ^o 26 —	5. 60	
" Smith's for truck ^r Ads ⁿ N ^o 24 & 25 — —	6. 68	
" Rentlton's truck ^r Ads ⁿ N ^o 26 — — —	10. 0	
" Dr. — — — 21 Hds Tobacco ads ⁿ 27 —	5. 25	
		27. 53
" Howe & Towns bill coopersing sugar ads ⁿ 26 —	17. 36	
Dr. — — — Tobacco ads ⁿ 27 — — —	6. 32	
		23. 68
" wharfage of Adventure N ^o 27 — — —	8. 25	
Dr. fees — — — 1. 25 — — —	1. 25	
	<u>54. 36</u>	
	<u>54. 36</u>	
		51. 21

51. 21
3. 30
3. 15
1. 25
58. 91

Boston July 14. 1809

Sundries Drs to Notes Payable

Adventure N^o 24

for my note of this date to Cha. Bradbury
payable in 8 m^o: for the premium on

1000 \$ @ 7% ————— 70.0

Policy ————— 1.0

71. 0

Adventure N^o 25

for my note as above for the premium

on \$ 1700 @ 7% ————— 119.0

Policy ————— 1.0

120. 0

In both the above policies it is intended
to cover both premium commissions & charges

191. 0

~~24~~ 29.¹⁵

Cash dr to Profit Shop

rec^d for Exchanging money —————

3. 77

Profit Shop & to Cash

for Mr. Seymour's postage ————— 1.15

paid postage & sundries ————— 2.62

3. 77

31.

Cash dr to Saml. Williams

Rec^d of Messrs W^m Parsons & Kinney

Sigourney to balance this ac say —

18. 69

(£ 4-4-0 — 18.69)

Not entered

Boston September 8th 1809

Adventure No. 27 Dr To Notes Payable
for my note of this date at 6 months
to Cha. Brasbury for premium on

2100\$ @ 12 $\frac{1}{2}$ % (to return 2 $\frac{1}{2}$ % conditionally)	262.50
Policy --	1. -
	<u>263.50</u>

October 5th 1809

Charles Phelps dr To Cash

for am^t. enclosed in a letter, & put into
the post office this afternoon, directed
to him - in Northampton Bills, viz

150\$ @ 10% disc. ^y for Bos. m ^o .	135. 0
--	--------

October 6th 1809

Adventure N^o 28 Dr. to Sundries
for am^t shipped on board the Ship
Purverance, Capt. Smith, for Gottenburg

Cash

Paid W. Parsons for 50 bales of G. Upland

Cotton w^{ch} per Bill 11389th - Round B.

2853th Square
14242th @ 14 cts 1993.88

Disc^t for Cash — 39.86 1954.02

Paid Is^c Stevens for 14 Hhd^s James River

Tobacco w^{ch} per bill 18793th @ 5½^{cts} — 1033.61

Inspection fees & box — 4.17
1037.78

Disc^t for Cash — 20.74

1017.04

Paid Is^c Winslow for 11 Hhd^s Do.

w^{ch} per bill 15600th

30th per Hhd — 330 allowance

15270th @ 5½^{cts} — 839.85

fees — 2.75
842.60

Disc^t for Cash — 16.85 825.75 1842.79

Paid T. C. Amory & Co. for 50 boxes of white havanna

Sugars w^{ch} per bill 183.2.13^{cut} @ 12¢ — 2203.39

Off Debentures — 567.60

1635.79

Disc^t for Cash — 32.71 1603.08

Notes Payable

\$ 5399.89

For my note to Cha. Bradbury dated the 2nd Inst. at 8m^o.

for premium on \$6500 @ 15% — 975. —

policy — 1. —

976.0

Charges

Revelston's bill for trucking — 17.50

Howe & Towler Dr^r coopering — 18.04

H. Shep's Dr^r wharfage — 11.00

Custom hump fees — 3.30

Notary's fees — 2.25

Consular fees — 4.84

10.39

56.93

6432.82

October 31. 1809

Charges Dr to Cash

Paid sundry shipping Charges on

Adventure n^o 28 — .. — .. — .. — ..

56. 93

November 10th 1809

Horse & Chaise ^{9c} Dr. to Cash

Paid Andrew Marton's Bill for keeping
harp & Chaise 20 weeks & 5/7 @ 3.²⁵ 67.50

Lund. as minuted on bill ——— 4. 0
71.50

Paid Peabody shoeing harp ——— 2.50

74. 0

Cash Dr to Horse & Chaise ^{9c}

Rec^d. of John West for a harp ——— 100. 0

21.

Cash Dr to W^m Belcher

Rec^d. of Mr. W. Parsons this day ——— 60. 0

Profit & Loss dr to Cash

Paid W. H. B. this sum - being the
am^t. of storage on Adv. No. 23 which
he at the time of the shipment refused
to accept - which was carried to the
credit of Profit & Loss Dec. 31. 1807 ——— 40. 0

22.

Cash Dr to Profit & Loss

for am^t. rec^d. of M^r. Towar for money
paid by me in Europe on acct of their
Brig Hannah. as per statement on file
respecting Adventure No. 16 (alias 22) ——— 84. 54

December 12th 1809

Cash Dr to Insurance Shares
Rec. for dividend due this day —

6. 0

Insurance Shares Dr Profit & Loss
for the above sum —

6. 0

14.

Notes Payable dr to Adventure n^o 27
for Return premium on this adv. 2 1/2% —

52. 50

20

Bot of R. D. Tucker 20 Bales of
N.C. Cotton at 15^{cts} a pound payable
in 4 months from this date —
Shipped Dec. 29. Adv. n^o 29 30

Bot of T. Thaxter & Co. 30 bales of
Upland Cotton at 15^{cts} a lb at 4 m^o.
credit — to be put in shipping order
half at my expense
Shipped Dec. 30. Adv. n^o 29 30

The above two parcels of Cotton
agreed to be shipped in Brig or in for
Finnings at 3 1/4 being round bales

23.

Lent W^m Butler one hundred
Dollars Boston money —

The 130 \$^{ts} per breast bills which
he gave me to get exchanged — are
returned to him again —

Ext. Jan 7. 20. 1810

Ext. Jan 7. 20. 1810

Repaid

Boston December 23. 1809

paid
Jan'y. 20
1810.
Settled
date

Bot of M^r. Reynolds at 30 days
credit - 5 @ 10 tons Cornspeaky
Logwood @ 65 \$ for his
Sally for Tinningen 10 Tons - 650.0

Adm. N^o 31

25.

Hired Levi Melcher's counting
Room N^o. 56 Longwharf at
12 1/2 bill^s a quarter -

27.

167. 3. 9

18797
94 04 ct
18703 @ 19
3553.57

Bot at Auction of J. H. Jones & Co
50 bales New Orleans Cotton at
2 @ 4 m^c credit - @ 19 cts a pound
Shipped the 28th Charged to Merchandise

Adm. N^o 31 Jan'y. 20. 1810

Jan'y. 20.
1810

M^r. Belcher Dr.

for my acceptance Nathaniel H. & S.
draft on Belcher & P. for balance of
acc for which W. B. is responsible
at 30 days sight from 26th Inst.

\$ 65. 8. 9

290. 83

28.

Sent to J. Ripleys store to be
sold on my acc Fifty bottles
of first quality Russia Duck
deduct 14 which I sold Ellis & F.
and - 1/15 damages returned

Settled & Vented
Jan'y. 30. 1810

Ent. Jan'y. 27. 1810

Boston December 28. 1809

Rec^d. into store n^o 56 Longwharf
from Brig ~~Eloise~~ ^{& Mary} on acct of
Adventure to St. Petersburg n^o 26 -

134 Packs of Russia Duck

~~135~~ Shipping Rec^d. of Capt. Harwood Jan^y 11

} Entered as
Duck n^o 1

Paid Spurr & Bancroft for $\frac{1}{2}$
Chaldron coals for Count^y Room

9. 50

Paid Russell & Chatter their bill
for advertising in full

2. 25

30

House Expenses Dr to Cash

for Expenses of family from

June 1. to this day 7 m^o.

1669. 29

Profit Shop Dr to House Expenses

to balance the latter ac^t

1669. 29

Statement from the Ledger Dec. 31. 1809

Stock	"	" (Not bal. d.)	"	"	17462.96
Pew	"	"	"	"	160.0
Cha. Phelps	"	"	"	"	235.0
Flooper's heirs	"	"	"	"	76.28
Profit & Loss	"	" (Not bal. d.)	"	"	1624.50
Notes Payable	"	"	"	"	1378.0
Horse & Chaise %	"	"	"	"	254.0
Insurance Shares	"	"	"	"	120.0
Cash	"	"	"	"	1718.25
Adventure N ^o 24	"	"	"	"	1062.97
"	"	25	"	"	1810.02
"	"	26	"	"	2884.34
"	"	27	"	"	2115.34
"	"	28	"	"	6432.82
Bank Share	"	"	"	"	500.0
per Ledger			"	\$	18917.24
					18917.24
Deduct Profit & Loss %	"	1624.50			
D. from Horse & Chaise %	"	154.0			
deduct also Notes Pay ^a	"	1378.0			
Leaves			"	\$	15760.74

Boston January 1. 1810

Sundry Accounts dr to Cash
Duck N^o 1

Paid at Custom house entering Duck

1. 0

Profit & ~~Charges~~ Dr to Cash

Paid Danicutt for hearth fender — 1.20

" A. Will for letter box N^o 504 in

advance for one year — — 2.0

3. 20

3.

~~4. 20~~

Cash Dr to Duck N^o 1

Rev^d of Ellis & Thompson

for 14 bottles sold them @ 30 \$ — 420. 0

5.

Cash Dr to Bank Share

Rev^d at Mass. Bk this day — 14. 58

Bank Share Dr to Profit & Loss

for the above sum — 14. 58

Cash

6.

~~Wm. Parsons~~ Dr to Duck N^o 1

for 4 Botts sold Wm. Parsons @ 30 \$ 120. 0

11.

Duck N^o 1 Dr to Cash

Paid Capt. Stanwood freight of

270 pieces of Ropia Duck

for his bill settled — 500. 0

Boston January 13. 1810

Duck N^o 1 Dr. to Custom House Bonds

for my 2 Bonds dated Dec. 19. 1809

for duties on 270 bottles of Russian Duck
imported in the Brig Mary & Edwin
from St. Petersburg. viz

one Bond pay^d in 8 m^o. Aug. 19. 1810 for 391. 48

one Do - - - 10^{mo} Oct. 19. 1810 .. 391. 0

10778 Rubles @ 44. 6^{cts} each (5^{cts} more than the real value!)
rest paid Nov. 24. 1810 782. 48

Eben Parsons Dr to Duck N^o 1

for 9 bottles of Duck delivered M^r.
Hutchinson per your order - @ 30^p .. 270. 0

Cash Dr to Duck N^o 1

for 1 Bott damaged f^{or}d M^r. Hutchinson .. 25. 0

Sent to J. Ripleys Store of Duck N^o 1
15 Botts to make up the 50

Charges Dr to Cash

Paid T. Thaxter my share of mending
Cotton Adv^t. N^o 30 - Drum - - - 2. 12

" Willis & Harvey; bill mending

Cotton Adv^t. N^o 31 - Sally - - - 9. 14 11. 26

Notes Receivable Dr to Duck N^o 1

for Nath^l. Kents note of this date at 4 m^o.

for 3 bottles duck @ 32^p - - - 96. 0

1 Do damaged 30 - - - 30. 0 126. 0

4 of Marshfield - Hook Lilly - bound to Charleston S.C.
April 25.

Settled & paid.
Jan'y 30. 1810

Boston January 20. 1810

Merchandise Dr to Sundries

Cash

Paid E. & W. Reynolds Bill for 10 Tons
of Camperby Logwood — 265^s 650. 0

Wm Parsons

for 242 Bales of Upland Cotton payable
in 4 m^o from Dec. 18. 1809

weighing 64859^{lb} — @ 14¹/₂ cts — ~~9404.56~~

Notes Payable

for my two Notes dated Dec. 27. 1809
endorsed by W. P. payable in 2 & 4 m^o.

for 50 bales of New Orleans Cotton

bill of T. K. Jones & Co W^o 18703 @ 19^{cts} — 3553.57

one note pay^a Feb 7. 27. — 1776.78

one do — Apr. 27 — 1776.79

3553.57

13608.13

4203.57

Adventure N^o 29 per Brig Rebecca for

Goods in C^o with W. P. & J. C.

Dr To Wm Parsons

for my ¹/₄ of 242 bales Cotton — 64859 @ 14¹/₂ cts — 9404.56 ¹/₄ is 2351.14
payable in 4 m^o from Dec. 18.

for my ¹/₄ of 20 bales Cotton 5362^{lb} @ 16 cts

payable in 3 m^o from Jan. 13. 857.92 my ¹/₄ is 214.48

for my proportion of shipping charges
whole am^t being — \$65.32 " ¹/₄ is "

16.33

2581.95

Boston January 20. 1810

Adventure N^o 30 - per Brig Orion

Capt. Seaver for Tommings

Dr to Sundries

Notes Payable

for my note dated Dec. 22. 1809 at 4 m^o.

for 20 bales upl. Cotton bid of R. D. Tucker

W^o for bill 6118th @ 15 Cts - 917.70

for my note dated May^a as above

for 30 bales upl. Cotton bid of T. Thaxter & Co.

W^o for bill 9196th @ 15th - 1379.40

2297.10

Charges

Reutstones bill Trucking ——— 6.25

Wharfage " ——— 5.0

T. Thaxter minding bays ——— 2.12

Notary's fees ——— " 2.25

Consular fees ——— " 4.40 " " 6.65

20.02

2317.12

W^m Parsons Dr to Sundries

Merchandise

for $\frac{3}{4}$ of 242 bales W^o 64859th sent to him

@ 14 $\frac{1}{2}$ Cts per bale = 9404.56

~~9404.56~~ $\frac{3}{4}$ of above is ———

~~7053.42~~

for his half of shipment by Sally viz

10 Tons Lignum 265 $\frac{1}{2}$ is 650.0 $\frac{1}{2}$ is 325.0

50 bales Cotton 18703 @ 19th - 3553.57 $\frac{1}{2}$ is 1776.78

2101.78

Charges

for his half shipping charges on

adv^t for Brig Sally per $\frac{1}{2}$ m^o and ———

17.91

2119.69

2119.69

Boston January 20. 1810

Adventure N^o 31 per Brig Sally

Capt. Snow for Tompkinson
in Com^t with W.P.

Dr To Sundries

Merchandise

for my half of 10 Tons Logwood @ 65 \$

650 bol^s $\frac{1}{2}$ is — " — " 325. 0

" Do 50 bales of ~~Cotton~~ New Orleans Cotton

18703th @ 19 ct 3553.57 - $\frac{1}{2}$ is " 1776. 79

2101. 79

Charges

Renttime trucking Logwood — 7.50

" " Do Cotton — 6.25

Wharfage Logwood — 3.0

" Do Cotton — 5.0

Willis & Hawley's bill mending Cotton 9.14

Notarial fees — 2.25

Consular fees — 2.67 " " 4.92

Whole am^t. " \$35.81

$\frac{1}{2}$ to Adventure is " " 17.90

The other half charged to W.P. 17.91 \$ 2119.69

Cash Dr to Profit & Loss

Rec^d of Gen^l Sam^l Porter for interest

on money lent him in Nov^r 1808 10. 0

W^m Belcher dr to Cash

Paid E. & J. Breed am^t. of Nathl^l & Sons Bankers' draft
on Belcher & P. for balance of 4th - for which W. Belcher
is responsible — " 65.8.9 290. 83

See Feb 7. 28

Boston January 27. 1810

Sent to Jos. Ripley's store this day
30 Botts of Duck for sale

30.

Sundries Drs to Duck N^o 1
for the sales of ^{the first} 50 Botts of Duck ~~for~~
~~next~~ sent to J. Ripley's store as per
his 9th Sales on file - W^r

Notes Receivable

for Josiah Bradley's note dated Dec. 30. 1809
at 4 mths for 4 botts @ 31 3/4 \$ — 127.0
9 do. — 30 3/4 — 276.75
13 ————— 403.75

for Sam^l. Billings note dated Jan. 15. 1810
at 90 days for 7 Botts @ 31 \$ — 217.0 620.75
20

Cash

for 7 Botts sold Jan. 6. 1810 @ 30 \$	210.0	
" 2 — " " 10 " " " "	60.0	
" 6 — " " 13 " " " "	180.0	
" 4 — " " 19 " " " "	120.0	
" 11 — " " 22 " " " "	330.0	900.0
30		1520.75

Duck N^o 1 Dr to Charges

" for am ^t of J. Ripley's 9 th charges on file including 1.80 allowed by him to B. Smith "	12.41
" for fees paid Custom house entering duck	1.0
	13.41

Charges Dr. to Cash

Paid Jos. Ripley's 9 th as above	12.41	
Dr. Entry fees at Custom house } omitted	1.0	13.41

Boston January 31. 1810

Cash

~~Oliver Huntington~~ Dr to Duck N^o 1

for 3 Botts ——— @ 30 ¢ ——— 90:0

1 do. damaged " " 27:0 117. 0
(del. Mr. Hutchinsons)

Rec. pay for the above provided the
Checks of Bridg & Kenouf for 100 ¢ be good
(Feb. 12. Check good)

Charges Dr to Cash

Paid S. Deblois' wharfage adv^{ce} N^o 30 — 5.0

" H. Sheple do. " " 31 — 8.0 13. 0

W^m P^{arsons} Dr to Cash

for my proportion of the Consular fees for the
Rebecca's certificates - the same having been
paid by me - tho' included in the charges on
Adventure N^o 29 & placed to J^r P^{arsons}' credit
being so much overcredited — " ——— 1. 25

Duck N^o 1 Dr to Charges

~~for~~ G. Bartlett ^{list} wharfage of 270 botts @ 1 ¢ 2. 70

Charges Dr to Cash

Paid G. Bartlett's bill wharfage Duck " 2. 70

Duck N^o 1. Dr. to Mess^{rs} Striehlitz & Co. St. Petersburg

for am^t of Invoice of Duck for Miss Mary & Eliza
shipped by them on 7/8 of the proceeds of my adv^{ce}

N^o 26. viz — 11048.03 Rubles @ 1/9 Sterling — 4296. 45

(They are not debited with the proceeds of the adv^{ce} the sales
of the same not having been rec^d.) See Dec^r 31. 1810

See Feb 7, 28

Boston February 9th 1810

Sent to Jos. Ripleys store for sale
20 Botts of Duck

Brig Mary sailed for Gottenburg Jan^y 20 - 12 o'clk m.

" Sally Tomingen .. Feb. 6. 1/2 past 1. P.M.

" Rebecca Gottenburg .. Feb. 6. 4 o'clk P.M.

" Julianer Tomingen .. do. - do. -

" Orion do Feb. 7 .. 11. "A.M.

Ship Franklin .. Shair do .. 1/2 past 12 P.M.

13.

Cash
~~James Winslow~~ Dr to Duck N^o 1

for 5 botts (to pay cash) @ 30 \$.. 150. 0

14.

Sold Mr. Sprague's Exchange of Duck N^o 1
18 Botts @ 31 \$ 60 days or 30% Cash -

14

Notes Receivable Dr to Duck N^o 1

for Phineas Sprague's note of this date
endorsed by L. Melcher pay^{er} in 60 days

for 18 Botts Duck - @ 31 \$ - 558. 0

15.

Cash Dr to Profit Shops

Rec^d from Henry Lee in full for
storage of 37 bales of Cotton in a loft
which I occupied in N^o 4 Phillips' Buildings

from May 4. to Sep. 6. 1808 - 4 m^o @ 15^{cts}
pay - 22. 0

Boston February 15. 1810

Sold & delivered Job Hatch for Job W.

3 bottles of Duck @ 31 \$ — 93.0

to pay cash in 2 days

16.

Cash Dr to Duck N^o 1

for 3 bottles sold as above @ 31 \$ — 93.0

17.

Expenses

Charges Dr to Cash

Charges

Paid Reulstone's bill of trucking

viz Adv. N^o 30 — 6.25

" " 31 — 13.75

Duck — 1 — 1.88 .. 21.88

Profit & Loss

fr. balance of the above bill — 70

andry postage &c. — .50 .. 1.20 23.08

Cash Dr to Duck N^o 1

for 14 Bottles sold Stephen Nye @ 31 \$.. 434.0

Duck N^o 1 Dr to Charges

for trucking 100 Bottles to J.R.'s per Reulstone's bill 1.88

Charges Dr to Cash

Paid Stevenson's fees Adv. N^o 30 (omitted) — 2.25

" Maple Woods, Confederates — 4.40

" Stevenson's fees Adv. N^o 31 (omitted) .. 2.25

" Ellis & Thom. Confederates — 2.67

4.92

11.57

Boston February 17. 1810

Cash Dr to Duck No. 1
for 4 Batts sold W. Holbrook

& delivered W. Hutchinson 231 bbls 124. 0

23

Notes Payable Dr to Sundries

Cash

Paid R. D. Tucker my note dated Dec. 22.

for 917.70 less 1% discounted --- 908.52

Profit & Loss

for the discount on the above --- 9.18

917.70

24.

Cash Dr to Sundries

Wm Parsons

Rec^d of him on a/c --- } 1231.30

of 125 per cent by some means } " "
being paid to the other side of the account } 125.00

Wm Belcher

Rec^d of Wm Parsons this day this sum which
with sixty dollars rec^d of him 21. Nov. last
makes 75 per cent on the balances due
from W. B. to Rathbone Hughes & Co. of
Liverpool & Saml Williams Esq. London
which balances have been paid by me

via - R. H. & D. --- 290.83

J. W. --- 60. 0

350.83

75% is --- 263.12

rec^d before --- 60. 0

leaves " "

203.12

1434.42

350.83
263.12
87.71 due

~~1434.42~~

Boston February 28th 1810

Sundries Dr to Duck N^o 1
for the sales of the second 50 Botts
sent to Jos. Ripley - per $\frac{1}{2}$ Sales - viz

Notes Receivable

for Allen Nye's note dated Feb. 7. 10. 1810
pay^d in 90 Days again for 3 Botts @ 31 $\frac{1}{2}$ 93. 0

Cash

for 24 Botts sold Feb. 6. @ 30 bbls —	720. 0	
" 6 Do. " " 13. " do. " "	180. 0	
" 10 Do. " " 14 " do. " "	300. 0	
" 7 Do. " " " @ 30 $\frac{1}{4}$ " "	211. 75	1411. 75
		1504. 75

Duck N^o 1 Dr to Charges

for am^t: Jos. Ripley's Charges on sale of
the above, including 8.10 allowed by him
to Frost & Blake on 24 botts sold them " 16. 57

Charges Dr to Cash

Paid Jos. Ripley's Bill as above " — 16. 57

Sundries Dr to W^m. Parsons

Cash

Rec^d of him on $\frac{1}{2}$ — — — 879. 51

Profit & Loss

for disc^t: allowed him on 888. 39 due Apr. 27. 1st 8. 88
888. 39

Boston February 28th 1810

Notes Payable Dr to Sundries
Cash

Paid my note dated Dec. 27. 1809 — " 1776.78

Paid do. " do. due Apr. 27. — 1776.79
less disc. + 1% — 17.77 1759.02

3535.80

Profit & Loss

for disc. + allowed me on the above note 17.77

3553.57

Boston March 6. 1810

Cash Dr to Duck N^o 1

for 2 Botts sold Sam^l Baxter @ 31^s 62. 0

7

Cash Dr to Duck N^o 1

for 5 Botts sold H. Hutchinson @ 31^s 155. 0
to Cash Cash Paid

8.

Wm^{rs} Parsons Dr to Duck N^o 1

for 16 Botts sold H. Hutchinson 31^s 496. 0

10

Cash Dr to Duck N^o 1

for 1 Bott damaged 27. 0

13

Profit & Loss dr to Cash

Paid Young & Minors advertising in 1807 .75

Duck N^o 1 dr to Cash

Paid D^r advertising Duck twice 1.50 2. 25

14

Notes Payable Dr to Cash

Paid my premium note Adv^r N^o 24. 71. 0

" do. — do. — N^o 25. 120. 0

" do. balance of do. — N^o 27. 211. 0 402. 0

16.

Cash Dr to Notes Receivable

rec^d am^t of Josiah Bradleys note 403. 75

~~Back No 1~~ dr to Cash

paid Mr. Blagden on 7th of a damaged Bott of Duck
 to Mr. Bradley 1. 0

Boston March 19th 1810

Cash Dr to W^m Belcher

Rec^d of him this day — " — "

87.71

21.

Charles Phelps Dr to Profit & Loss
for Interest on \$100 lent him —

6.0

Cash Dr to Chas. Phelps

Rec^d of him to balance of —

241.0

Eben Parsons Dr to Duck N^o 1

for 1 Bott delivered me Rec^d 230 \$ —

30.0

26.

Sundries Dr to Cash

Profit & Loss

Paid Levi Melcher Rent of Counting

Room N^o 56 to 25. Int^l — 12.50

Duck N^o 1

Paid L. Melcher for staves

of 82 Botts 1 m^o — 1.64

112 — 2 — 4.48 — 6.12

18.62

27.

Notes Payable Dr to Sundries

Cash

Paid my note to F. Thaxter & Co. — 1379.40

less disc^t 1/2 % — 6.89

1372.51

Profit & Loss

for discount allowed me as above —

6.89

1379.40

Boston March 29th 1810

Notes Receivable Dr to Duck N^o 1
for W^m West's note / of Hallowell / of this
date payable in 60 days interest after
for 2 Batts sold him 2 32 \$ — — — —

64. 0

31.

Profit & Loss Dr to Cash

Paid Spurr & Bancroft's bill for 1/4

Chaldron of coal — — — —

5. 0

House Expenses Dr to Cash

paid family Expenses from Jan^y 1.

to this day 3 m^o. — — — —

563. 71

[Faint, illegible handwriting, likely bleed-through from the reverse side of the page. The text is mirrored and difficult to decipher.]

Boston April 7th 1800

Cash
~~Henry Hutchinson~~ Dr to Duck N^o 1
for 4 Botts damaged @ 24 S^{ts} — 96. 0

9.

Cash Dr to Duck N^o 1
for 1 Bott sold Capt. Nickerson — 30. 0

See Entry may 1.

Iron N^o 3 Dr to Sundries

Custom House Bonds

for my 2 Bonds of this date for duties
on 50 Tons Swedes Iron su.^d from
Martin Hattenman Sons Gottenburg
by the Ship Perseverance on 9th of my
Adventur to them by said Ship N^o 28
one at 8 months Dec. 9. 1810 for — 265. 13
one — 10 do. — Feb. 9. 1811 — 266. 0 531. 13

Charges

for fees at Custom House 1. 0 paid
" 2 watchmen on Bond's chaf. 2. 0 paid
" Ambrose's bill trucking — 37. 50
" M. Phelps's bill wharfage — 15. 0 paid
55. 50 55. 50
586. 63

Profit Shop Dr to Cash

Paid Aaron Hill's bill of freight
to April 1. 1810 — 1. 44

Boston April 11. 1810

Cash
James Prince Esq Dr to Duck N^o 1

for 12 Botts del^d W. Mutchingsen @ 30 Lbs 360. 0

to pay Cash paid

12.

Cash Dr to Duck N^o 1

for 10 Botts sold Barnabas Crane @ 29.40 294. 0

Cash
~~Edward Smith~~ Dr to Duck N^o 1

for 4 Botts duck @ 29 \$ — 116. 0

1 do damaged — — — 26. 0 142. 0

to pay cash in 7 days

Cash

13

Henry Hutchinson Dr to Duck N^o 1

for 2 Botts damaged @ 15 \$ — 30. 0
paid

Cash

14

Henry Chapman Dr to Duck N^o 1

for 18 Botts @ 29 Lbs — — — 522. 0

Cash in 3 days

Rec^d his check

Cash
Joseph Dingley Dr to Duck N^o 1

for 11 Botts sent to his store

the 3^d Insⁿ - the residue (being 19 Lbs.)
having been returned to me & sold by me

11 Botts @ 28.50 without charges — 313. 50

paid Cash in 4 days 11 B. @ 29 — 319. 0
less charges 50 Lbs each 5.50
213. 50

Boston April 14. 1810

Cash Dr to Sundries
Eben Parsons

Rec^d of him on ac of Duck — 300. 0

Profit & Loss

Rec^d of W^m Compans my proportion
of the 4th Dividend on Gregory Richards
Estate — — — — —

62. 13

See Feb. 13. & Mar. 31. 1806

362. 13

~~Sundries~~
~~Profit & Loss~~ Dr to Cash

Profit & Loss

for a 3 dollar counterfeit union B. Bill
17. — — — — — 3. 0

Notes Receivable Dr to Iron No 3

for W^m H. Inlay's note of this date at 4
m^o. & grace endorsed by J^d D. Winsdale

for 322 Bars — 7^l. 2^s. 1^d. 25 @ 110^s — — 783. 60

" J^d D. Winsdale's note of this date at
4 m^o. & grace endorsed by W. H. Inlay —

for 141 Bars — 3. 1. 2. 7 @ 110^s — — 338. 60

7th per ton only allowed on the above weight for draft
paid them the difference as below 1122. 20

18

Iron No 3 Dr to Charges

Expⁿ of weighing viz — Labor scales and
truckage — 4. 0 — allowance to Inlay as above 1. 50

5. 50

Charges Dr to Cash

paid the above expenses — — — — — 5. 50

Boston April 18th 1810

Cash Dr to Notes Receivable

Rec ^d at Mass. Bk am ^t of P. Sprague's note	558. 0	
Do. - do. - - S. Billings' note -	217. 0	
	<u>775. 0</u>	

Sent to J. Thaxter's store n^o 68 Long wharf
 Bars of Swedes ^{Iron} Hay 50 Tons /
 the 14th Iron - rec^d from Ship Insurance
 from Gottingburg - @ 14 cts per m^o storage

Charges Dr to Cash

Paid Entry of Iron n ^o 3	1. 0	
" ^{men} 2, watchmen, do.	2. 0	
" W. Thieff's Bill of exchange ⁴⁵ ~~\$30~~	<u>15. 0</u>	18. 0

Wm^g Parsons Dr to Cash

Paid him this day the balance of his
 acc in full - per Rec^d filed - " 2084. 70

Duck n^o 1 Dr to Charges

B. Russell adv ^d over	75	
Russell & C. do. over p ^r	75	
J. Park - do. over	<u>75</u>	
J. Runtton's linn truck 30 B. 3 ^d 2 ^d	2.25	
	.50	2. 75

Sundries Dr to Cash

Charges - p ^r Russell & C. as above	75	
Profit & Loss - p ^r them to Dec. 31.	<u>1.50</u>	2. 25

Boston April 23^d. 1810

Iron N^o 3 Dr to Cash

Paid Capt. J. Smith's bill for freight
Springer of 50 Tons Iron from Gotten-
burg — ft 500 — price. 25. — — 525. 0

30.

Sold Israel Munson of Iron N^o 3
15 Tons @ 108 \$ at 4 m^o credit

Notes Receivable Dr to Iron N^o 3

for Munson & Barnard's note of this date
payable in 4 months & given

for 966 Bars W^o 18.. 7.. 3.. 11th @ 108 \$ — .. 1986. 36

Cash Dr to Duck N^o 1

Rec^d of John Manton for sundry
matts & bassing — being the pack-
ages of the Duck — .. — .. 24. 0

Duck N^o 1 Dr to Adventure N^o 26

for the net proceeds of 270 Bolls of Duck
Shipped by Strickland & Co. of St. Petersburg
(on 9/10 of the Sales of said Adventure)
as per statement on the next page — 2483. 14

Boston April 30. 1810

Sales of 270 Botts of Duck. Adventure N^o. 26.

Hight & Co to be debited for the sales of the
 original Adventure when received.

			1810		Botts	
Hight & Co			Jan. 3	Cash	14	420. 0
for Cost ..	4296. 45		6	"	4	120. 0
freight ..	500. 0		13	E. Parsons	9	270. 0
Duties ..	782. 48		"	Cash	1	25. 0
Entry ..	1. 0		17	Note	4	126. 0
Wharfage ..	2. 70		30	"	13	403. 75
Trucking ..	2. 38		"	"	7	217. 0
Ripley's 2 bills	28. 98		"	Cash	30	900. 0
Storage ..	6. 12		31	"	4	117. 0
Advertising ..	3. 75		Feb. 13	"	5	150. 0
Blagge. allow	1. 0		14	Note	18	558. 0
	5624. 86		16	Cash	3	93. 0
Net Proceeds to			17	"	14	434. 0
Adventure N ^o . 26.	2483. 14		"	"	4	124. 0
			28	Note	3	93. 0
			"	Cash	47	1411. 75
			Mar. 6	"	2	62. 0
			7	"	5	155. 0
			8	W. Parsons	16	496. 0
			10	Cash	1	27. 0
			21	E. Parsons	1	30. 0
			29	Note	2	64. 0
			Apr. 7	Cash	4	96. 0
			9	"	1	30. 0
			11	"	12	360. 0
			12	"	10	294. 0
			"	"	5	142. 0
			13	"	2	30. 0
			14	"	18	522. 0
			"	"	11	313. 50
					270	8084. 0
			30.	Cash for Mats & boxes	"	24. 0
						8108. 0
	8108. 0					

41 8242

Boston May 1. 1810

Mess^{rs} Parish & Co. Hamburg
Dr to Sundries

Adventure N^o 24

for the Net Sales of 20¹/₂ bales of Cotton
per ^{of} filed & their letter Dec. 31. 1809 viz
5024th @ 45 grotes nets (deducting charges) 33^{cts} ³⁹⁸/₁₀₀₀
per pound on the original weight being 5021th
gain on weight 3th —

Net Sales — Marks B^o 5030.14 ^{sch.} is — 1676.96 ^{Sol.}

which remitted to T. & A. Curmer at
Rotterdam at 100 Hamb^o for 108¹/₂ Hol^o is ^{Guil.} 4548.15 ^{st.} 1819.50

Adventure N^o 25

for the Net Sales of 33 bales Cotton per ^{of} filed & their letter Dec. 31. 1809 viz.
7776th @ 45 215^{cts}/₄ gr^o nets free of charges 28^{cts} ¹⁸/₁₀₀ per
pound on the original weight being 8591th
loss on weight 815th nearly 10%

Net Sales — MB^o 7263.0 @ 33^{cts}/₃ is — 2421.0 ^{Sol.}

which remitted to S. Williams London
at 28¹/₂ or 26^{cts} ^{gain} ^{ex} ^{per ct add.} ^{st.} is £687.12.5 — 3056.09

4875.59

12 pennings are — 1 schid^o lub.

192 pen. — 16 sch^o lub. are — 1 mark Banco = 33¹/₃ lts

576 " — 48 " — 3 MB^o — 1 Rix Dollar ⁴/₆ ¹⁰⁰/₁₀₀

16 pennings — 1 stiver Dutch

320 pen. — 20 st. — 1 guilder = 40 lts

800 " — 50 " — 2¹/₂ " — 1 Rix D^o ⁴/₆ ^{st.} or 100 Cents

35¹/₆ ²/₃ at Hamburg is equal to 20/ Sterling or English
or 426²/₃ Ham. are — 240^{cts} ^{st.}

Entered in Waste on April 9.

Boston May 1. 1810

Iron N^o 3 Dr to Martin Hotteman Son
for Am^t of Invoice of Swedes Iron ^{Gottingburg}
rec^d from them per Ship Providence
Capt. Smith - being part of the proceeds
of Adventure N^o 28 - Sales of Adv^t not
yet rec^d — to say 50 Tons @ 14.10.0 ^{Rs} ^{sch} th
Exchange at 4.36 Swedish (or 4 3/4)
equal to 475 Cents per £ Sterling — " 3443.75
(3443.36 Swedish) 48 sch^{ts} being equal to 100 cts)

8.

Cash
Dr to Iron N^o 3
for 15 Bars N^o 0.5.04 ^{cut} th @ 5.50 — " 27.70

Notes Receivable Dr to Iron N^o 3
for Ab^m Gibbons note of this date at
4 months for
1099 Bars N^o 21.3.3.0 ^{Tons} @ 106 ^s — " 2245.87

9.

Iron N^o 3 Dr to Charges
For wick^d the above ————— 6.0
" Dr 18 Tons am. 30. ————— 4.50
" T. Thaxter's bill stores 1 m^o. ————— 10.50
" Advertising Iron ————— 7.0
" ————— 6.0 23.50

Charges Dr to Cash

Paid wick^d & storage of Iron as above 17.50
Rupell Huttler's bill in full adv^t — 1.50
Young & Minors Dr — Dr — 1.50
Rupell — Dr — Dr — 2.25 5.25 22.75

Boston May 9. 1810

Iron N^o 3 Dr to Adventure N^o 28

For the Net proceeds (being the profit) on
50 Tons Iron shipped by Hottenman from
Gottenburg (on $\frac{1}{2}$ of the sales of said Ad-
venture) as per statement below —

797.75

Sales of 50 Tons Swedes Iron Adventure N^o 28

		1810	Buss	Tons	
Hottelmann Sons		Apr. 17	Imley's		
for Cost ..	3443.75		Note {	322 7.2.1.25	783.60
Duties ..	531.13		Hinddall's		
Freight ..	525.0		Note {	141 3.1.2.7	338.60
Entry fee ..	1.0	" 30.	Munson's		
Watching ..	2.0		Note .. {	966 18.7.3.11	1986.36
Wharfage ..	15.0	May 8.	Cash	15 5.0.4	27.70
Trucking ..	37.50	" "	Gibson's		
Weigh. &c. 3 times	16.0		Note {	1099 21.3.3.0	2245.87
Storage 1 m:	7.0				
Advertising ..	6.0				
	<u>4584.38</u>				
Net Gain to					
Adventure N ^o . 28..	<u>797.75</u>				
\$	<u>5382.13</u>				
			Buss	Tons	
			2543.	50.0.2.19	5382.13

Boston May 11. 1810

Charges. Dr to Cash

Paid John Runtston's bill in full
for trucking Iron — 27.50
Dr. — Drunk — 50 " " 38.0

15.

Adventure N^o 32 ~~Dr~~ per Brig Cornelius
Capt. Bragdon for Gottenburg market
Dr. to Sundries

Notes Payable

for my note dated the 14th Jan^y at six m^o
to Gardner & Downer for 12 Casks of
Indigo Mr. Ent for bill viz

N ^o 125 — 927 ¹ / ₂ @ 1.50 —	1391.25
6 — 190 " 145 ^{cts} —	275.50
7. 8 — 400 " 110 ^{cts} —	440.0
9 @ 12 — 762 ¹ / ₂ " 100 ^{cts} —	762.50
<u>2280</u>	<u>2869.25</u>

Charges

for Cost of 12 barrels 2.50 — P 6.0
" J. Runtston's bill truck? P .60
" Wharfage — " — P .48
" Notary's fees — " 2.25 P
" Consular fees — " 5.25 P — 7.50

14.58
2883.83

17.

Cash Dr to Notes Receivable

Rev^d am^t of Allen Riggs note dated
Feb. 10. — for 3 bills Drunk —

93.0

Boston May 25. 1810

Cash dr to Notes Receivable

Rev^d of Wm West in part as per

endorsement on his note

30. 00
34. 00
64. 00

26.

Profit Shop dr to Cash

Paid sundries

70

Entered
May 29.

~~Bot of G. Baylies this day, say
300 Boxes brown Havana Sugar
at 10¹/₄ dol^s payable in 6 months
Settlement to be sent in part pay.~~

~~Shipped & bound the Rebecca Coffin~~

~~125 boxes of the above marked P. M^o various~~

~~75
200~~

29.

Cash dr to Notes Receivable

Rev^d of Munson & Barnard in full for

their note for Iron viz am^t note 1986. 36

less disc^t 93 ds - 30. 78

1955. 58

Profit Shop dr to Notes R.

for the discount on the above note

30. 78

1986. 36

Boston May 29th 1810

Merchandise Dr to Notes Payable

for my note to Geo. Baglies dated the
26. Inst. at 6 months

for 300 Boxes Brown Havana Sugar

as follows 200 Boxes W^c 91132 — 4629 tan

Adventure N^o 33

289 3%
10718 — 800 4th ca.
80414th

717-3.26 @ 10¹/₄ — 7359.32

Off Adventures — — — 1852.38

5506.94⁴

100 Boxes W^c 45496 — 4803

Adventure N^o 34

144 3%
5347 — 400 4th
40149

358-1.25 @ 10¹/₄ — 3674.35

Off Adventures — — — 924.78

2749.57

8256.51

31.

Adventure N^o 33 Per Ship Rebecca Coffin

Capt. Coffin for Gottenburg & market

Dr to Sundries

Merchandise

for 200 Boxes of Brown Havana Sugar bot at
6 months credit from 26. Inst. as per above Entry

W^c 717-3.26 @ 10¹/₄ \$ — 7359.32

off Adventures — — — 1852.38

5506.94⁴

Charges

A. Reutemann for truck @ 8 ct. — 16.0

Howe & Towner - corp. " 17 — — 34.0

G. Bartlett - wharfage " 7 — — 14.0

Custom House fees — — — 2.30

Notary's fees — — — 1.25

Compli's fees — — — 7.0

10.55

74.55

5581.49

2836 57+

Boston May 31. 1810

Sundries Dr to Parish & Co.

T. & A. Cumer

for this sum remitted to them on account of
Adventure No 24 — \$4548.15 — .. — ..

1819. 50

Samuel Williams

for this sum remitted to him on account
of Adventure No 25 — £687.12..5 ^{sterl.} — ..
in letter dated 17. feb. 1810

3056. 09

4875.59

Samuel Williams Dr to Sundries

T. & A. Cumer

for this sum remitted him on my ac as
per his letter dated ^{April} ~~Rev.~~ 12. 1810 £471..0..6 ^{sterl.}

2093. 44

Joseph Pitcairn - Hamburg

for this sum remitted to him on ac of
Adventure No 27 - as per his letter on file
dated March 24. 1810 — £698..14..6 ^{sterl.} ..

3105. 44

5198. 88

Cash Dr to Charles Phelps

for this sum rec^d. of him in March — ..

150. 0

C.P. — 100 —

E.P. — 50 — 150 \$

Boston May 31. 1810

Joseph Pitcairn Dr to Adventure N^o 27

for the Proceeds of 21 W^hds Tobacco per
Brig Sally to Fanning per % Sales on file
original M^t 31377

say 12% ^{to} ^{sch^d} — 3697 27680 @ 8/ (or 1/2 Mark)
is 13840 Et. Mk. @ 20% off is M^t 11072 ^{233 1/2} 3690. 67

Charges on Sales — — — 3470.14 " 1156. 96
7601. 2 " 2533. 71

Deduct charges of liberation &c. 177. 3 " 59. 06
7423.15 " 2474. 65

which remitted to Sam^l Williams London

@ 28/4 is £698.14.6 (being 25 ⁴⁹/₁₀₀ % gain) is 630. 79

Tobacco @ 8/ nets at Fanning Hamburg

7.88 2/3 cts on the 100. ^{ths} for Invoice w^t.

3105. 44

Thos. & A. Cumer Dr. to Adventure N^o 24

for this sum gained in remitting the
proceeds of this Adventure to Sam^l Williams
London (the same having been placed in
their hands by Parish & Co. viz

Rec^d by them from P. & Co: — " — ^{Guineas} £4548.15

Their Com^r Brokerage &c. in re-
mitting to S. Williams per letter
of March 30. on file — " } " 74. 0
4474.15

which at 31/8 per lb sterl^d is

£471.0.6 remitted — — " is 2093.44

Deduct original sum charged

them this day, £4548.15 .. @ 40 cts 1819.50

Leaves for net gain on Remittance " " 273.94

Boston June 1. 1810

Entered
June 18

~~Bill of Goodwin & Whiting this day
pay 212 boxes brown havanna Sugars
@ 10 1/4 & 64 do. White @ 13 1/2 at 60 days
credit - 2% to be deducted first - & the
debentures to be in part pay.~~

10 1/4
92
203
61
264 Boxes

4.

Entered
June 7

Notes Payable Dr to Cash
Paid premium note to C. Bendley on
adventure No. 28 —

976. 0

7.

Entered
June 7.
below

~~Bill this day of Goodwin & Whiting
50 Boxes of brown havanna Sugars
marked G B - at 90 days credit
Am: of debentures to be deducted first
& then 1% % on the remainder~~

Merchandise Dr to Notes Payable
For my note of this date payable in
90 days for 50 Boxes brown havanna
Sugar bill of Goodwin & Whiting viz
50 boxes w. @ — 225 77 — 2417 1/2 tan
42 3%
2689 200 1/2 in.
19888
177.. 2.. 8 @ 10 1/4 .. 1820. 11
off debentures — " 458. 91
1361. 20
Less 1 1/2 % " " 20. 41 1340. 79

Admission No 34

hatched

Boston June 7. 1810

Adventure N^o 34 per Schooner Harmony
Capt. Peterson for Gottenburg
Dr to Sundries

Merchandise

for 100 Boxes brown Havana Sugar
bot of G. Baylies the 26th Inst^o at 6 m^o
credit per Entry of that date viz

100 Boxes W^o 358..1..25 @ 10¹/₄ 3674.35

Off debentures — 924.78 2749.57

for 50 Boxes do. bot of 90 days credit
from this day as per last Entry viz

50 boxes W^o 177..2..8 @ 10¹/₄ .. 1820.11

Off debentures .. 458 91
1361.20

Lev 1¹/₂ % 20.41 1340.79
4090.36

Charges

J. Roulstone truck¹⁰⁰ @ 8th .. 8.0

Labourers do. 50. — 1.70

W^o Howe - carp^o 150 @ 1/4 .. 25.0

G. Bartlett - wharf^o 100 .. 7th 50^{per} .. 10.50

Custom House fees — 3.0

Notary's fees — 1.25

Compl's fees — 3.33 7.58 52.78
4143.14

9.

Cash Dr to Notes Receivable

Rec^d of Nathl Kent for his note
dated 17 Jan^y for bank — 126.0

Boston June 15. 1810

Wm Belcher Dr to Notes Payable
for my acceptance of his draft payable
to Cleland & Adams at New York
in sixty days — for — 5000. 0
60 days from June 15.
18.

Wm Belcher Dr to Notes Payable
for my acceptance his draft payable
to E. Hamer Son & Co at New York
in thirty days — for — 323. 30
30 days from June 18.

Wm Belcher Dr to Cash
Paid Sam^l towards the freight of
Cotton for Rumson — 374. 26

Adventure No 35 for Schooner Rebecca
Capt. Smith for Cottenbury
Dr. to Sundries
Cash

paid David Ellis for 14 Bbls N.E. Rum
cont^d. 469 gal^s @ 58 cts — 272.02
bint^d for Cash — 4.37 267.65

Charges

D. Ellis's bid for 14 bbls @ 1.25 — P 17.50
" J. Rantstone — for truck^d Rum P .88
" W. Sheafe — wharfage do — P .38
" Notary's fees — 2.25 P
" Consul's do — 6.0 — P 8.25 27.01
294.66
150.00 — C.P.
144.66 — C.P.P.
294.66

Boston June 18. 1810

Merchandise Dr to Sundries
Notes Payable

"	for my note June 1. to Goodwin & W. at 60 days			
	for 61 Boxes white sugar 238.3.20 @ $13\frac{1}{2}$		3225.54	
	" <u>203</u> do. Brown do. 783.2.18 @ $10\frac{1}{4}$		8032.52	
	264		11258.06	
	Debitures off		2742.83	
			8515.23	
	Dis. 2 %		170.30	8344.93
"	do. " " June 12. to W.P. (for J.K. Jones & Co) at 3 mo.			
	for 100 do. Brown do. — 346.2.2 @ $10\frac{1}{2}$		3465.18	
	Debitures off		898.58	2566.60
"	do. " " June 12 to James Carter at 60 days			
	for <u>344</u> do. " do. — 120.1.3 @ $10\frac{1}{2}$		1202.77	
	398			
	Debitures off		310.41	892.36
"	do. " " June 12. to James Carter at 4 mo.			
	for 148 Bags Ginger — 114.3.10 @ $9\frac{1}{2}$		1091.0	
	Debitures off		67.71	1023.29
"	do. " " June 12. to E.W. Reynolds at 60 days			
	for 11 Tons Logwood — — @ 65 \$			715.0
"	do. " " June 14 to Lunt & Leach at 4 mo.			
	for 14 Glhd Virginia Tobacco 20546 th @ 6		1232.76	
	Inspection — — 3.50			1236.26

Cash

Paid S. S. Newman for 17 Casks of muscovado sugar				
(started into 15 Casks) W. 53.3.9 @ $8\frac{1}{2}$			457.58	
Debitures off			140.55	317.03
				\$ 15095.47

Boston June 18. 1810

Adventure N^o 36 (per Sch. Rebecca
Capt. Smith for Gottenburg in C^o
with W. Parsons & J. Carter, one third each)
Dr to Sundries

Merchandise

for sundries as per Entry on the last page

W ^h te & Br ^{wn} Sugar	264 Boxes	8344.93	due Aug. 1.	2781.	64 ¹ / ₃
Brown	100 Do.	2566.60	" Sep. 12.	855.	53 ¹ / ₃
do.	34 Do.	892.36	" Aug. 12.	297.	45 ¹ / ₃
Ginger	148 Bags	1023.29	" Oct. 12.	341.	09 ² / ₃
Campeschy Logwood	11 Tons	715.0	" Aug. 12.	238.	33 ¹ / ₃
Tobacco	14 Hogsheads	1236.26	" Oct. 14	412.	08 ² / ₃
		14778.44		4926.	14 ² / ₃
Muscovado Sugar	15 Casks	317.03	" Cash	105.	67 ² / ₃
		15095.47	" ¹ / ₃ is	5031.	82 ¹ / ₃

Charges

Howe's Bill for Coopering insurance.	79.45				
A. Roulstone's do. Truck	58.81				
Smith's do. do. 34 boxes	4.25				
Sheafe's bill wharfage	24.20				
Carting Ginger, labor &c.	10.27				
Custom House fees	6.10				
Justices fees	2.25				
Consul's fees	15.0	23.35			
	200.33	" ¹ / ₃ is		66.	77 ² / ₃
	15095.47				
	15295.80	" "		\$ 5098	60

Boston June 18. 1810

Wm^{ms} Parsons Dr to Sundries

Merchandise

for his third of Adventure (N^o 36) per
Sch^r. Rebecca - Smith, for Gottenburg.

viz	1/3 of 264 Boxes Sugar (per last page)	due Aug. 1.	2781. 64
"	100 Do. " "	" Sep. 12.	855. 53
"	34 Do. " "	" Aug. 12.	297. 45
"	148 Bags Ginger " "	" Oct. 12.	341. 10
"	11 Tons Logwood " "	" Aug. 12.	238. 33
"	14 Hogsheads Tobacco " "	" Oct. 14.	412. 09
"	15 Casks musco. Sugar " "	Cash "	105. 68
			5031. 82

Charges

1/3 of Shipping Charges, per last page	66. 78
	\$ 5098. 60

James Carter Dr to Sundries

Merchandise

for his third of Adventure (N^o 36) per
Sch^r. Rebecca - Smith, for Gottenburg.

viz	1/3 of 264 Boxes Sugar (per last page)	due Aug. 1.	2781. 65
"	100 Do. " "	" Sept. 12.	855. 53
"	34 Do. " "	" Aug. 12.	297. 45
"	148 Bags Ginger " "	" Oct. 12.	341. 10
"	11 Tons Logwood " "	" Aug. 12.	238. 33
"	14 Hogsheads Tobacco " "	" Oct. 14.	412. 09
"	15 Casks musco. Sugar " "	Cash "	105. 68
			5031. 83

Charges

1/3 of Shipping Charges, per last page	66. 77
	5098. 60

Boston June 26. 1810

Sundries Dr to Notes Payable

Adventure N^o. 32

for my note the 5th Inst. at 8 m^o. for per

to Cha. Bradley for premium on

3000 \$ per Cornelius @ 18% — . 540. 0

Policy ——— 1. 0 541. 0

Wm^{ms} Belcher

for my note the 9th Inst. at 3 m^o. to Cha.

Bradley for premium on his Cotton

on bond S^t. Ransom & policy — 107. 0

648 —

Charles Phelps Dr to Adventure N^o. 35

for this am^t. of the first Cost of said Ad^{ve}.

sold him as follows —

on his own account — 100. 0

on my mother's % — 50. 0 150. 0

Profit & Loss Dr to Horse & Chair %

for a Chair given my Sister Huntington

valued at — 100. 0

for this sum to balance the % — 154. 0 254. 0

Cash Dr. to Insurance Shares

Rev^d. for Div^d. due this mo. at Marine Office 6. 0

Insurance Shares Dr to Profit & Loss

for the above sum — 6. 0

Boston June 29. 1810

Wm Belcher Dr. to Cash

Paid Saml B. E. on your $\frac{180}{100}$ 180. 0

Adventure N^o 33 Dr to Notes Payable

for my note of this date to Cha. Bradbury

payable in 8 m^{os} for premium

on 6000 $\frac{100}{100}$ ^{Rebecca Copper} @ 15 % — " — 900. 0

Policy " — 1. 0 901. 0

Martin Holtermansons Gottenburg

Dr to Adventure N^o 28

for net am^t Sales of 25 Whels Tobacco by the

Insurance per $\frac{1}{4}$ Sales Rix D^r 4608. 40/48 is 4608. 83

" net Am^t Sales of 50 Boxes White Sugar

" per $\frac{1}{4}$ Sales " — " — 3179. 38/48 " 3179. 79

7788. 62

Sales of 50 Bales Cotton per Insurance

See May 30. 1811

4174. 41/48

not yet received

\$ 4174. 85

Do. To Adventure N^o 29

for net am^t Sales of 262 bales Cotton by

Brig Rebecca per $\frac{1}{4}$ Sales " 20034. 26

my $\frac{1}{4}$ is " 5008. 30. 6. 5008. 63

Estimating the Rix Dollar @ 100 cts " " is " 12,797. 25

They to be hereafter credited for the loss sustained in Remitting the proceeds to London - by the respective Adventures, each its proportion - which will probably be from 27 to 33 percent loss.

Boston June 30. 1810

Charges Dr to Cash

Paid at sundry times the following
Shipping Charges. viz.

On Adventure N ^o 32	14.58	
" Do " 33	74.55	
" Do " 34	52.78	
" Do " 35	27.01	
" Do " 36	200.33	369.25

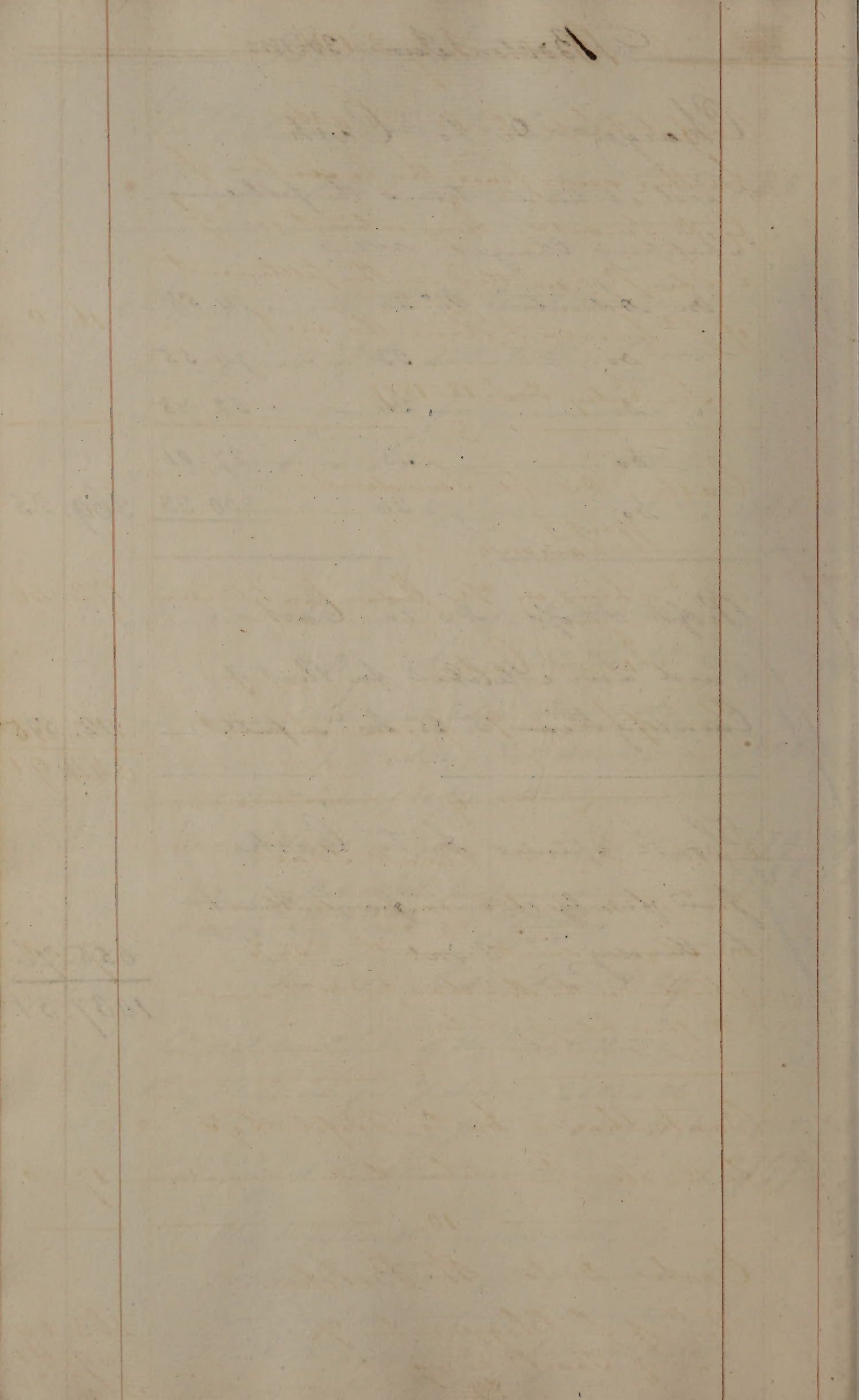
Profit & Loss Dr to Cash

Paid Levi Melcher for Rent of
Counting Room to 25. Jan^y in full — 12.50

House Expenses Dr to Cash

paid family expenses from Apr. 1.
to this day — 3 m^o — 655.76

1037.51



Boston July 2^d 1810

Profit & Loss Dr to Cash
for this sum paid the Executor of
G. D. Smouse - being interest rec^d of
E. Edes. J^r & omitted in the settlement
of J^r Smouse & Kinell's acct — " 16. 0

See Entry Dec. 18. 1807

3.

Cash Dr to Sundries

Wm Parsons

Rec^d of him on ^{of} shipment from S. M. Robinson 172. 46

James Carter

Rec^d of him on ^{of} same shipment " 172. 45
344. 91

9.

Cash Dr to Bank Share

Rec^d at Mass. Bk for Dividend on
one share due this month 3 1/2 % — 17. 50
(Dividend on the other share paid Mrs. P. as usual,
the same belonging to her)

Bank Share Dr to Profit & Loss

for the above sum (to leave the share at nominal value) 17. 50

10.

Cash Dr to Wm Belcher

Rec^d of S. Blagge on his ^{of} — 263. 69
" of Saml B. Ewing — 59. 61
323. 30

Boston July 10. 1810

Notes Payable Dr to Cash

paid R. D. Tucker for his draft of this
date payable in 8 days on G. W. Tallot Esq
of New York in favor of E. Scamman Esq. do.
to meet my acceptance in their hands .. 323. 30

July 11. sent the above draft to E. S. Scamman Esq. by mail this day

14.

Profit & Loss Dr to Cash

paid A. Thibaut for To 1. Pr. 5. 70

19.

sundries Dr to Sam Williams
Cash

for my draft ^{no 7} on him of this date at 30
days sight for £ 710 — ~~st~~ in favor
of Cha. Seymour w 5% disc^t —

710 £ is — 3155. 55

5% off — 157. 77

2997. 78

Brokerage $\frac{1}{4}\%$ — 7. 88

2989. 90

Profit & Loss

for the above disc^t & Brokerage .. 165. 65

3155. 55

Boston July 20. 1810

Sundries Dr to Sam Williams

Cash

for my draft ^{N^o 8} on him of this date at
30 days sight in favor of Tim^o Williams
for 30£ ^{Int^o} & 4% disc^t —

30£ is ——— 133.33

4% off ——— 5.38 128. 0

Profit & Loss

for the above discount ——— 5.33
133.33

23^o

Charles Phelps Dr to Cash

Paid Dia^c. Field for bundle of superfine
flour for list —

11. 0

Profit & Loss Dr to Cash

Gave John marston for sundry
services in Counting Room —

6. 75

25.

Sundries Dr to Sam. Williams

Cash

for my draft N^o 9 on him of this date at
30 days sight favor of W. Parsons for 230£
& 5% disc^t — 230£ is ——— 1022.22

5% off ——— 51.11

Broker's % — 97¹/₂ 55 968.56

Profit & Loss

for the above disc^t & Broker's ——— 53.66
1022.22

John. D. ...
...

27.18.14

27.11.12

27.11.12

27.11.12

27.11.12

27.11.12

27.11.12

27.11.12

27.11.12

Boston August 1. 1810

Cash Dr to Sundries

Wm Parsons

Rec^d of him on account — 2781. 64

James Carter

Rec^d of him on account — 2781. 65

5563. 29

Notes Receivable

Rec^d am^t of W. H. Inlays note

as per his letter of July 30. — 783. 60

6346. 89

Profit Shop Dr to Cash

paid A. Gibson the discount on
the above note of Inlays's as per
his letter of same date —

2. 61

2.

Notes Payable Dr to Cash

paid my note to Goodwin & Whiting
for Sugars per W. H. Rebecca —

8344. 93

13

Cash Dr to Sundries

Notes Payable

for my note endorsed by W. Parsons of this date
at 50 days & given disc^t at Shop. Bk —

5000. 0

Wm Parsons

Rec^d of him on acc — 535. 78

5535. 78

Boston August 13th 1810

Cash Dr to James Carter

Rec^d. of him on ye ————— 535. 78

Sundries Dr to Cash

Notes Payable

paid my note to E. & W. Reynolds for
Laywood for S. H. Belcher ————— 715. 0

paid note to J. Carter for sugar ~~from~~ for do. 892. 36
1607. 36

Wm Belcher

paid disc^t. at Mass. Bank on my note
of this date at 50 days agrain - for
5000 borrowed to take up my acceptance
of his draft for that sum ————— 44. 17
1651. 53

14.

Notes Payable Dr to Cash

paid Richards & Jones for a draft the
~~3rd~~ 2nd Inst. on Corp Ellis & Shaws in favor
of Clendinning & Adams New York on
of my acceptance held by them — 1500. 0

paid P. R. Dalton Esq. for his draft
on the Cashier of the N. Y. Branch Bank
for the balance of my acceptance ~ 3500. 0
5000. 0

R. & J.'s draft forwarded the 7. Inst.
P. R. D. Dr. dr. — this day

Boston August 14. 1810

Profit & Loss Dr to Cash

paid Levi Melcher for Rent of
Counting Room to the 11th Jan^y at which
time I relinquished it — — — —

6. 25

Sold Mathew M. Hunt ^{30 day} a draft on
Sam. Williams for 750 £ @ 5% disc^t
payable on the 10th Nov^r — — — —

15.

Sundries Dr to Sam. Williams
for a draft on him N^o 10. the 14th Jan^y for
750 £ toll^t at 30 days sight @ 5% off
J^{ts} M^r M. Hunt.

Notes Receivable
for Mathew M. Hunt's note dated ~~the~~
day payable Nov^r 10 without grace
fold Mathew M. Hunt viz —

£ 750 — is ~~3333.33~~ 3333.33

Disc^t 5% — — — 166.66

Broker^y ¼% — — — 8.33

174.99

\$ 3158.34

Notes Receivable

for M. M. Hunt's note dated this day payable
Nov. 10. without grace for — 1000. 0

.. John Tappan's note endorsed by

Sewall Salisbury Treas^r from date of paym^t for 2158. 34 3158. 34

Profit & Loss

for Discount & Brokerage as above — 174. 99

3333. 33

Boston August 18. 1810

Custom House Bonds Dr. to Cash
paid my first Bond for Duties on
Lark - Dec. 19. 1809 - - for -

391. 48

20.

Cash Dr to Notes Receivable
Am^t am^t of J. D. Hinsdale's note -

338. 60

21.

W. Belcher Dr to Cash
paidundry postages from N. York

1. 02

28.

Sam^l Williams Dr Jer^l L. Tracy
^{Super cargo etc -}
for this sum rec^d by him on my account
of Adventure n^o 30 - from Jos. P'teair
as per J. W.'s letter of June 26. 1810 -

500 £ Sterling - 24. 44 - - -

2222. 22

Boston September 3. 1810

Notes Receivable Dr to Cash

for this sum lent Carlton Woods

stock his note on demand ——— 50. 0

7.

Notes Payable Dr to Cash

paid my note to Goodwin & Whiting

for sugar adventure N^o. 34 ——— 1340. 79

~~Borrowed of C. C. Parsons to be~~

~~repaid the 11th Inst.~~

~~800. 0~~

~~Returned the 13-~~

Sundries Dr to Sam. Williams

Cash

Rev^d of H. Sigourney for Two Sets of
Exchange on him at 60 days sight in
favor of Char. Sigourney - viz

N^o. 11 for £ 200 -

" 12 — 250 " 450 £ stls @ 5% disc^t 1900. 0

Profit & Loss

for the above discount ——— 100. 0

2000. 0

11.

Cash Dr to Notes Receivable

Rev^d amount of Abraham Gibson's

note for loan ——— 2245. 87

Boston September 12th 1850

Cash Dr to Sundries

Wm Parsons

Rec^d of him on account ————— 855.53

J. Carter

Rec^d of him on account ————— 855.53

1711.06

Notes Payable Dr to Cash

Paid note to T. K. Jones & Co for sugar
for Adventure No 36 ————— 2566.60

Paid premium note to Broadway for Insurance
on ship of W Belcher ————— 107.00

2673.60

15.

Cash Dr to Wm Belcher

for am^t of S. W. Childs' note — .. 248.17

27.

Charles Phelps Dr to Cash

paid his order in favor of C. Smith — 125.00

29.

Cash Dr to Wm Belcher

for am^t of W. Parsons' note ————— 5639.35

Charles Phelps Dr to Cash

advanced him on 1/2 of charge }
in Melchers store ————— 100.00

Boston September 29. 1810

House Expenses Dr to Cash	
paid for the current expenses of	
the family 3 m ^o — — —	752. 22
paid for sundry new furniture &	
a paper hamp mem ^o book . — —	293. 52
	1045. 74

Boston October 2. 1810

Notes Payable Dr to Cash

paid my note at the ^{map} Bank
which was disc.^d to take up my acceptance
of W Belcher's draft —————

5000. 0

3.

Wm Belcher Dr to Cash

paid him balance of account —————

181. 07

8.

Cash Dr to Charles Phelps

Rec^d of Levi Melcher for 57 cheques

as follows — 48. ¹⁰⁰ 958^{to} — 29th — 86.22
 3. ^{do} 57 — 8 — 4.56
 51 — 1015 — 90.78

Lev 1 for cash — .90

Mr. Melcher's charges — 2.26

3.16

87. 62

9.

Profit & Loss Dr to Cash

paid a. Shinn's bill of postage to Oct^r 1 —————

3. 28

11.

Cash Dr to Wm Parsons

Rec^d of him the balance of his ac^t —————

753. 19

12.

Cash Dr to James Carter

Rec^d of him balance of ac^t —————

753. 19

Boston October 13. 1810

Notes Payable Dr to Cash

paid my note to James Carter
dated ~~Sept~~^{June} 12. —————

1023. 29

Dr to Hunt & Leach dated ~~Aug~~^{June} 14. —————

1236. 26

2259. 55

~~Lent John Rensselaer this day~~
~~to be repaid on demand~~
~~Repaid~~

120. 0

17.

Custom House Bonds Dr to Cash

paid my last bond for duties on Dredge 391. 0

30

Samuel Williams Dr to Parish & Co

for this sum remitted to him on ^{acc}
of Adventure N^o 31 £ 572. 10. 4 ~~sterl~~

as per his letter dated Aug^r 31. 1810 ————— 2544. 52

Parish & Co. Dr to Adventure N^o 31

for Net Sales of 50 bales Cotton & 10 tons
Liquor in Comp^t with W. Parsons — as per
acc Sales filed & their letter Aug^r 14. 1810

12810 M.B.^o @ 33 $\frac{1}{2}$ ths .. ————— 34270. 0

$\frac{1}{2}$.. 2135. 0

which remitted to Sam Williams London

@ 29/10 (or 19 ¹⁸¹²/₁₀₀₀₀ % gain) is £ 1145. 0. 7 ~~sterl~~

my half is ————— 572. 10. 4 .. 2544. 52

Boston Nov. 5. 1810

Lent J. Roulston payable on demand 100. 0
 paid

Cash	Dr to Cha. Phelps	
rec ^d for 36 th button & 1/2		6.0

10	
Cash Dr to Notes Receivable	
for am't of M. M. Hunt's note — 1000 —	
Dr — L. Takpanis Dr —	2158.34
	3158.34

Cash Dr to Profit & Loss		
for Interest on the above notes		
via - Hunt's note	14.16	
" Lippin's Dr.	30.56	44.72
		<u>3202.06</u>
		3203.06

3203.06 32
 Sundries
~~Notes Receivable~~ Dr To Sam. Williams
 Notes Receivable

for T. K. Jones the note endorsed by Tappan & Lewis
payable in 60 days & grace for my draft
on him / N^o. 13 / at 30 days sight for 500 £ st.
pd T. & L. at 5% discount -

500 £ — ~~257~~ — 2222,22
 5% — — 111.10 2111.12

<i>Prof & Laps</i> <i>for the above Discount</i>	<i>111. 10</i> <i>2222. 22</i>
--	--

Boston November 16th 1810

Notes Payable Dr to Cash

paid my note to Gardner & Downer — — 2869. 25

Profit & Loss Dr to Cash

paid Cha. Cleveland broker on
draft N^o. 13 — — — — 5. 55

Rempe N^o. 1 Dr to Notes Payable

for my note the 13th Ins. to Cha. Bradbury
at 5 m^c per premium on 10 Tens Hunt
on board ship Mentor - Action from N^o.
Peterburg to Boston 2500 - 28% 200.
posting 1 201. 0

Cash Dr to Sundries

Notes Payable

for my note dated the 15. Ins. endorsed
by Wm. Parsons, ^{at 60/63 days} disc. at the Mass. Bk. .. 5000. 0

Notes Receivable

for T. K. Jones & Co's note dated the 10. 2^d.
endorsed by Tappan & Seale at 60/63 days
disc. the 15. Ins. at Mass. Bk for — — 2111. 12

Profit & Loss Dr to Cash

paid discount on the above 5000\$ — 52. 50

do. do. do. — — 2111. 12 — 20. 40

72. 90

7111. 12
20. 40
7038. 22

Boston Nov: 24. 1810

~~Cash~~ ^{Adv. N^o 26} Dr to Profit & Loss

Rec^d. at the Custom House on 9^c
of return duties on Duck N^o 1
the same having been ^{calculated &} paid at 46 cts the
Ruble instead of 39 cts —————

88. 92

28

Notes Payable dr to Cash

paid my note to G. Bayly for Sugars 8256. 51

Cash Dr to Notes Payable

for my note the 27. Inst. at 60/63 days ex-
pired by W. P. Loring at the Union Bank 1000. 0

Profit & Loss Dr to Cash

paid discount on the above ————— 10. 50

30

Profit & Loss Dr to Cash

paid therefor for Power of Attorney
to W. Cunningham ————— 1 33

Boston December 6th 1810

Custom House Bonds Dr to Cash

paid my first bond for duties on Iron 265. 13

7

Hemp N^o 1 Dr to Custom H. Bonds

for my bond of this date due

Augth 7. 1811 for duties on hemp

Ten Tons Hemp for Ship Mentor

from S^t Petersburg ^{last 194..0..4}

104. 04
~~200. 00~~

Do Dr to ~~Charge~~ Cash

paid Custom hemp fees — . 60

Charge Dr to Cash

paid the above — . 60

11.

Stored in N^o 54 India wharf at 108^s p. m^o.

Ten Tons (from a/c) of Hemp from

Ship Mentor (Tons 9..15..0..9³/₄) being only proportion of found hemp after del^g the other shippers their shares

Hemp N^o 1 Dr to Cash

paid labor storing Hemp 1.50 2. 50

26

Hemp N^o 1 Dr to Cash

paid freight — 490. 0

27

Hemp N^o 1 Dr to Cash

paid of Ruelston truck? do 6. 67

rec^d. 10. Tons
del^d. N. Parsons
4. 1. 5¹/₂
del^d. J. Loring
0. 2. 12³/₄
4. 3. 18¹/₄
9. 15. 0. 9³/₄
10. 0. 0. 0

Boston December 31. 1810

Stiglitz & Co. Dr to Adventure N^o 26

For net proceeds of 80 boxes white hair.

Sugar - by Brig Mary & Eliza - as per
of Sales other of Cust. Rubles 18318.30

11048.03	inverted in Duck Ex ¹⁸⁰⁹	$\frac{2}{19}$	4296.45
6214.05	" Hemp ¹⁸¹⁰	$\frac{1}{2}$	1668.61
1056.22	" Sheetings ¹⁸¹⁰	$\frac{1}{10}$	244.50
R ^d 18318.30			<u>6209.56</u>

Pounds shipped - - - - - 32117th

Sold goods 886.12th & 36th american per pound 31808th
309 loss in w.^t

Profit Shop Dr to Cash

paid A. Hill postage bill 3 m^{ts} — 3.35

Sundries Dr to Stiglitz & Co.

Hemp N^o 1

For amt. of Invoice of Hemp ^{say 10 Tons} per ship mention
shipped by them on of proceeds of my Adv^{ts}

N^o 26 - viz R^d 6214.05 $\frac{2}{19}$ ~~4296.45~~ ... 1668.61

Sheetings N^o 1

For amt. of Invoice of ^{23 per br.} Sheetings per Brig
Mary & Eliza being the balance of the proceeds
of my Adv^{ts} N^o 26 - 1056.22 R^d $\frac{1}{10}$ — 244.50

1913.11

Boston December 31. 1810

Cash Dr to Insurance Shares

Rec^d for Dividend due this m^o.
at the Marine Ins. Office — " 9. 0

Insurance Shares Dr to Profit & Loss

In the above sum — — — — 9. 0

House Expenses Dr to Cash

paid family Expenses from Oct^r 1
to this day inclusive per mem^o Bk — 862. 26

Charges Dr to Cash

paid J. Park in full for adver-
tising — — — — — 2. 25

Sundries Dr to Profit & Loss

Adventure N^o 24 — to balance.. 1030. 47

Adventure N^o 25 — Do — 1246. 07

Adventure N^o 27 — Do — 990. 10

Adventure N^o 31 — Do — 424. 83

3691. 47

Boston December 31. 1810

Mary Hoopers heirs Dr to Profit & Loss
for this sum to balance their a/c - 76. 28

See entry Dec^r. 18. 1807 - Having
Having written at the time of settling
the estate to different plans for the
purpose of finding out the heirs -
Having also advertised the balance
in the newspapers 3 or 4 years ago,
but all without effect - I have
carried the am^t. to Profit & Loss
to balance the a/c - this sum however
to be paid over to the heirs whenever
claimed,

Profit & Loss Dr to House Expenses
for family Expenses this year - 3127. 47

^{gr.}
Havanna brown Sagars at 10^s & sold in Rotterdam at 11 are safe
Brown clay'd do — " 10 — do. " do " 12 " safe
Muscovado do — " 9 — do " do " 10 nearly so.

